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THESIS

ANALYSIS OF ELEMENTS OF THE CONTINUOUS MONITORING PROGRAM

by

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December 2009

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13. ABSTRACT (maximum 200 words)

This project was conducted with the sponsorship and assistance of Commander Naval Surface Forces (COMNAVSURFOR). The purpose of this project was to analyze the Continuous Monitoring Program (CMP) and the data reported therein as compared to the Budget Operating Target Report (BOR). The analysis focused on the Ticonderoga Class Cruisers and Oliver Hazard Perry Class Frigates.

The analysis was designed to provide COMNAVSURFOR with the possible reasons for differences in financial reporting between the CMP and BOR and provide COMNAVSURFOR the opportunity to increase financial reporting timeliness, accuracy, and completeness of the surface fleet.

A methodology was developed to analyze financial reporting within the cruiser and frigate classes at five different levels: timeliness of BOR submissions, timeliness of and CMP submissions, grant accuracy, balance accuracy, and fund code use and accuracy. The cruisers and frigates were classified into groups based on their hull type, fleet, and homeport to see if there were relationships within the different groupings.

A Beta Test was run on six ships for two months, which tested the recommended alternatives to financial reporting and evaluated the effectiveness of these changes. The results were that the Beta Test ships experienced a 42.78 percent increase in reporting accuracy by using these alternatives. The potential benefits of implementing these alternatives to COMNAVSURFOR should provide the opportunity to increase financial reporting timeliness, accuracy, and completeness by the surface fleet, thereby creating the opportunity to redistribute financial resources to lessen shortfalls.

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ANALYSIS OF ELEMENTS OF THE CONTINUOUS MONITORING PROGRAM

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LIST OF ACRONYMS AND ABBREVIATIONS

AG	Activity Group
APPN	Appropriation
BAG	Budget Activity Group
BCC	Budget Classification Code
BOR	Budget Operating Target Report
CG	Guided Missile Cruiser
CLASSRON	Class Squadron
CMP	Continuous Monitoring Program
COMNAVSURFOR	Commander Naval Surface Forces
CONUS	Continental United States
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DTG	Date Time Group
DTS	Defense Travel System
EOM	End of Month
FASTDATA	Fund Administration and Standardized Document Automation System
FC	Fund Code
FFG	Frigate
FMB	Navy Office of Budget
FY	Fiscal Year
FYDP	Future Years Defense Plan
GASB	Governmental Accounting Standards Board
LANTFLT	Atlantic Fleet
NEC	Navy Enlisted Classification Code
OCONUS	Outside the Continental United States
O&M,N	Operations and Maintenance, Navy
O&M,NR	Operations and Maintenance, Navy Reserve
OPNAV	Office of the Chief of Naval Operations
OPTAR	Operating Target
OPTEMPO	Operating Tempo
OSD	Office of the Secretary of Defense
OTAM	Outstanding Travel Advance Manager

PACFLT	Pacific Fleet
SO	Other Consumable Cost Element
SR	Repair Parts Cost Element
STARS-FL	Standard Accounting and Reporting System Field Level
SWE	Surface Warfare Enterprise
SX	TAD Cost Element
TAD	Temporary Additional Duty
TADTAR	Temporary Additional Duty Target
TL	Transmittal Listing
TYCOM	Type Commander
YTD	Year-to-Date

I. INTRODUCTION

A. BACKGROUND

Financial reporting in the United States Navy can trace its roots to the first supply officer, Tench Francis, assigned in February 1795 to be the Navy's Purveyor of Public Supplies. Although many things have changed since the late 18th century, the basics of financial reporting remain the same. The Governmental Accounting Standards Board (GASB) defines the objectives of financial reporting as, "assisting in fulfilling government's duty to be publicly accountable and should enable users to assess that accountability, should assist users in evaluating the operating results of the governmental entity for the year, and should assist users in assessing the level of services that can be provided by the governmental entity and its ability to meet its obligations as they become due."[1] These objectives from a management standpoint imply presenting useful and functional information to users so that suitable decisions can be made. The information should be complete, assist in the assessment of the unit's activities, and support the evaluation of the amounts, timing, and uncertainties of cash flows.

United States Navy surface fleet units have used the Budget Operating Target Report (BOR) as their primary means of financial reporting for decades. The BOR consists of fields, such as grants, balances, and obligations of Repair Parts Cost Element (SR), Other Consumable Cost Element (SO), and Temporary Active Duty Cost Element (SX). It is required to be submitted via naval message traffic to applicable Class Squadrons (CLASSRONS) and Commander, Naval Surface Forces (COMNAVSURFOR) at the end of each month to summarize a ship's monthly and year-to-date (YTD) financial activity.

The Continuous Monitoring Program (CMP) was established in 2003 and developed as an additional financial reporting management tool to assist supply officers

[1] GASB, *Summary of Concept Statement No. 1 Objectives of Financial Reporting (Issued 5/87)*, Governmental Accounting Standards Board, 1987, http://www.gasb.org/st/concepts/gconsum1.html.

and COMNAVSURFOR Comptrollers with an up to date, and more frequent, financial outlook on the fleet.[2] "The CMP weekly ships balance report provides COMNAVSURFOR and CLASSRONS up to date assessments of the financial health of the force."[3] The CMP is a contractor managed database into which each ship is required to enter various weekly financial data, between 1200 Friday and 2359 Monday.[4] These data range from generic ship information and points of contact to food service, disbursing, SR/SX/SO data, fuel data, and more.

B. RESEARCH DISCUSSION

An analysis of the CMP and the data reported therein as compared to the BOR has not been completed previous to this project. According to COMNAVSURFOR, the governing instructions, mission requirements, metrics, and training requirements are congruent among the CLASSRONS and surface fleets. Explanations for the differences in reporting timeliness, accuracy, or completeness between CMP and the BOR have not been documented. Documenting the differences and possible reasons for the differences may provide COMNAVSURFOR the opportunity to increase financial reporting timeliness, accuracy, and completeness of the surface fleet, thereby creating the opportunity to redistribute financial resources to lessen shortfalls.

[2] D. Roberts, CMP Evolvement, e-mail message to Matthew Bolls, interviewer, October 9, 2009.

[3] Commander Naval Surface Forces, *Surface Force Supply Procedures*, COMNAVSURFORINST 4400.1 (San Diego, CA, United States of America, August 25, 2008).

[4] Ibid.

C. OBJECTIVES

The objective of this project is to analyze and evaluate SX financial reporting differences of the BOR and CMP for the Atlantic Fleet (LANTFLT) and Pacific Fleet (PACFLT) cruisers and frigates. Furthermore, the following elements for each area of financial reporting are explored:

1. Timeliness of BOR Submissions

- Determine BOR submission timeliness for each surface fleet
- Determine BOR submission timeliness for cruisers and frigates
- Determine if BOR submission timeliness is related to CLASSRONS or surface fleets
- Evaluate possible causes for timeliness results and recommend alternatives

2. Timeliness of CMP Submissions

- Determine CMP data submission timeliness for each surface fleet
- Determine CMP data submission timeliness for cruisers and frigates
- Determine if CMP data submission timeliness is related to CLASSRONS or surface fleets
- Evaluate possible causes for timeliness results and recommend alternatives

3. Year-to-Date CMP Grant Accuracy

- Determine CMP grant submission accuracy for each surface fleet
- Determine CMP grant submission accuracy for cruisers and frigates
- Determine if CMP grant submission accuracy is related to CLASSRONS or surface fleets
- Evaluate possible causes for lack of grant submission accuracy and recommend alternatives

4. CMP Balance Accuracy

- Determine CMP balance submission accuracy for each surface fleet
- Determine CMP balance submission accuracy for cruisers and frigates

- Determine if CMP grant submission accuracy is related to CLASSRONS or surface fleets
- Evaluate possible causes for lack of accuracy and recommend alternatives

5. CMP NQ and NM Fund Code Use

- Determine CMP NQ (conference attendance, emergency leave/hospitalization, shore patrol, sea swap) and NM (exercises, schools, and training) fund code use for each surface fleet
- Determine CMP NQ and NM fund code use for cruisers and frigates
- Determine if CMP NQ and NM fund code use is related to CLASSRONS or surface fleets
- Evaluate possible causes for lack of CMP NQ and NM fund code use and recommend alternatives

6. CMP NQ Fund Code Accuracy

- Determine CMP NQ fund code use for each surface fleet
- Determine CMP NQ fund code use for cruisers and frigates
- Determine if CMP NQ fund code use is related to CLASSRONS or surface fleets
- Evaluate possible causes for lack of CMP NQ fund code use and recommend alternatives

7. CMP NM Fund Code Accuracy

- Determine CMP NM fund code use for each surface fleet
- Determine CMP NM fund code use for cruisers and frigates
- Determine if CMP NM fund code use is related to CLASSRONS or surface fleets
- Evaluate possible causes for lack of CMP NM fund code use and recommend alternatives

Upon conclusion of analysis and evaluation of CMP and BOR financial reporting differences, a Beta Test was run on six ships for two months. The objective of the Beta Test was to test recommended alternatives in financial reporting for the CMP and BOR and evaluate the effectiveness of these changes.

II. DATA COLLECTION AND METHODOLOGY

A. LITERATURE REVIEW

In order to effectively and efficiently execute its financial management operations, DoD must have reliable automated systems that produce timely, consistent, and high quality information.[5]

Previous studies analyzing the Continuous Monitoring Program and the effectiveness of financial reporting for surface combatants could not be found. However, there have been several studies that analyze Department of Defense (DoD) financial management reporting practices, their accuracy, and what may possibly be done to improve them. Additionally, there are feasibility studies and civilian sector comparisons that analyze successful management practices for financial reporting and transformation.

In 2007, Erik R. Naley conducted a study to find lessons for business transformation efforts of the Navy to make certain that the intended changes developed during transformation continue and previous habits and methods are not reverted to after transformation execution.[6] He analyzed successful financial management transformation through a change persistence model and ultimately discovered that the Navy has a reliable plan, focused on reengineering processes and systems. To that end, however, he concluded that for a plan to be successful, it must be accompanied with continuing instruction to guarantee that support, buy-in, and successful transformation execution are achieved across the fleet.

During David M. Walker's testimony on "Sustained Leadership is Critical to Effective Financial and Business Management Transformation" before the subcommittee on Federal Financial Management in 2006, he claimed that continual leadership is

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[5] K. Noe, "DoD's Future Integrated Financial Systems Architecture," *Armed Forces Comptroller*, (Winter 1999): 18–19.

[6] E. R. Naley, *Emulating Excellence: Financial Management Lessons for the Navy from the Experiences of the Corporation for National and Community Service* (Monterey, CA: Naval Postgraduate School, 2007).

essential to effective financial and business management transformation. The DoD spends billions of dollars on automated systems and transforming financial management business practices and often experiences inadequate performance and weak accountability. The testimony is a discourse of long-standing business management and financial weaknesses that affect DoD's efficiency, key initiatives to improve them, and various actions needed to enhance the success of DoD's financial and business transformation efforts.[7]

In 1997, Gary W. Southerland conducted a feasibility study of employing a single Navy-wide financial system that consolidated both financial and accounting systems.[8] The study focused on the local financial management system, Fund Administration and Standardized Document Automation System (FASTDATA), to evaluate the consolidation process to the lowest level by operational users. The study concluded that although a single Navy-wide financial system was feasible, numerous technological improvements would be required.

In 2002, Jim Garamone wrote an article regarding reform in the military financial system and how much it was needed.[9] The article discusses legacy financial systems for each of the military branches and varying amounts of money that are lost yearly on unsupported transactions and late fees. In 2001 alone, the DoD paid an estimated $40 million in late fees. The article further illustrates some of the impediments of "business as usual" practices and effects of non-standardization of financial reporting and accounting by the various services. The article concluded that reform through standardization of data collection in the DoD's various services independent financial management systems could save money and assist decision and policy makers in having a clearer financial picture and, ultimately, making smarter, more informed decisions.

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[7] U.S. Government Accountability Office, *Department of Defense Sustained Leadership is Critical to Effective Financial and Business Management Transformation* (Washington, D.C.: DoD, 2006).

[8] G. W. Southerland, *A Feasibility Study into the Use of a Single Local Financial Management System for the Department of the Navy* (Monterey, CA: Naval Postgraduate School, 1997).

[9] J. Geramone, "Reforming Financial Management Systems Can Save Big," *Armed Forces Press Service* (April 3, 2002).

The above previous studies suggest that some of the DoD financial management reporting and data collection practices and systems are antiquated and need updating. These studies found that some legacy financial systems lead to imprecise financial reporting and the inability of managers to effectively make informed decisions. This study analyzes and evaluates SX financial reporting differences of the BOR and CMP for the LANTFLT and PACFLT cruisers and frigates and attempts to identify specific areas for financial reporting improvement.

B. SELECTION OF SHIP CLASS

For this study, the Oliver Hazard Perry Class Frigates and Ticonderoga Class Cruisers were chosen. These two classes of ships were chosen for comparison of data entry because of the different composition of personnel, similar financial reporting requirements, and number of ships in each class. The Oliver Hazard Perry Frigate Class contains 30 active ships, and the Ticonderoga Cruiser Class contains 22 active ships.[10] Cruisers are billeted for three supply officers and two senior enlisted performing duties in the financial reporting capacity of the ship. Frigates are billeted for one supply officer and one senior enlisted serving in that same capacity.[11]

C. DATA ANALYSIS SCOPE

For this analysis, the Temporary Additional Duty (TAD) Cost Element (SX) sub-account was chosen for examination because of the limited amount of funds available to Surface Forces. Of the three sub-accounts, SX accounted for 3 percent of total expenditures for FY 2008, while the Repair Parts Cost Element (SR) and the Other Consumable Cost Element (SO) accounted for the remaining 97 percent, as illustrated in Figure 1.

[10] S. Saunders, Jane's *Fighting Ships*, 2009, http://jfs.janes.com/public/jfs/index.shtml.

[11] There are also fifty-seven Arleigh-Burke Class Destroyers and less than twelve ships in each of the Amphibious Class Ships. These class ships were not chosen due to their class sizes.

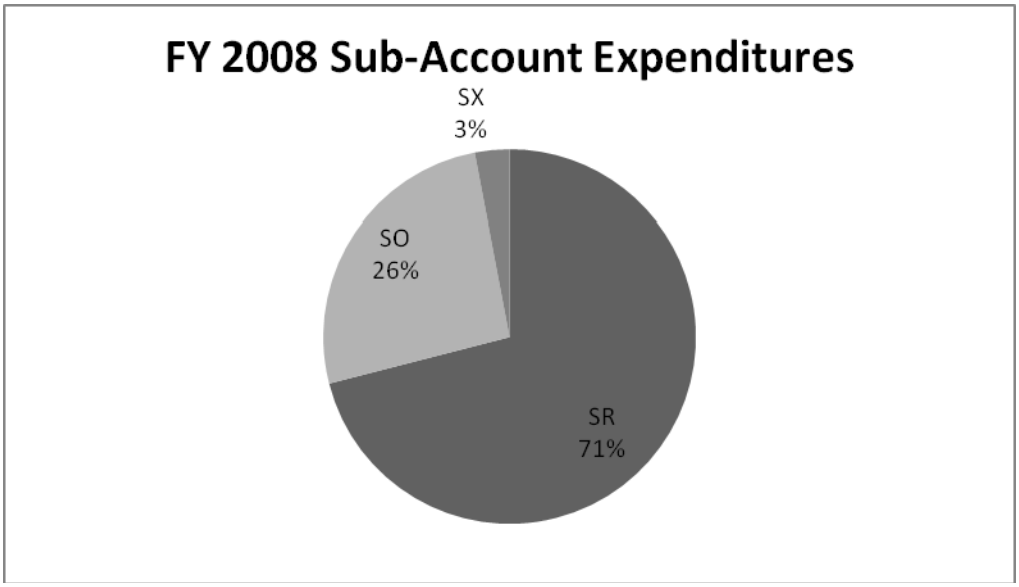

Figure 1. FY 2008 Sub-Account Distribution.[12]

Weekly CMP financial data entries from each ship in this study were analyzed and compared to SX Budget Operational Target Reports (BOR) submitted by each ship for each month of FY 2008. Although SX expenditures equate to only 3 percent of total expenditures, the SX account consists of 40 percent of the weekly financial reporting requirements through the Continuous Monitoring Program. CGs represent 13 percent of the Surface Fleet's SX expenditures, while FFGs represent 7 percent, as illustrated in Figure 2.[13] This study specifically focuses on SX financial reporting for FY 2008 of CG and FFG hull types and the applicable Surface Fleet for each, analyzing timeliness, accuracy, and completeness of SX financial reporting through CMP.

[12] COMNAVSURFOR Fleet Expenditures by Ship Type, Commander, Naval Surface Forces Continuous Monitoring System, 2009, https://cmp.surfor.navy.mil.

[13] Ibid.

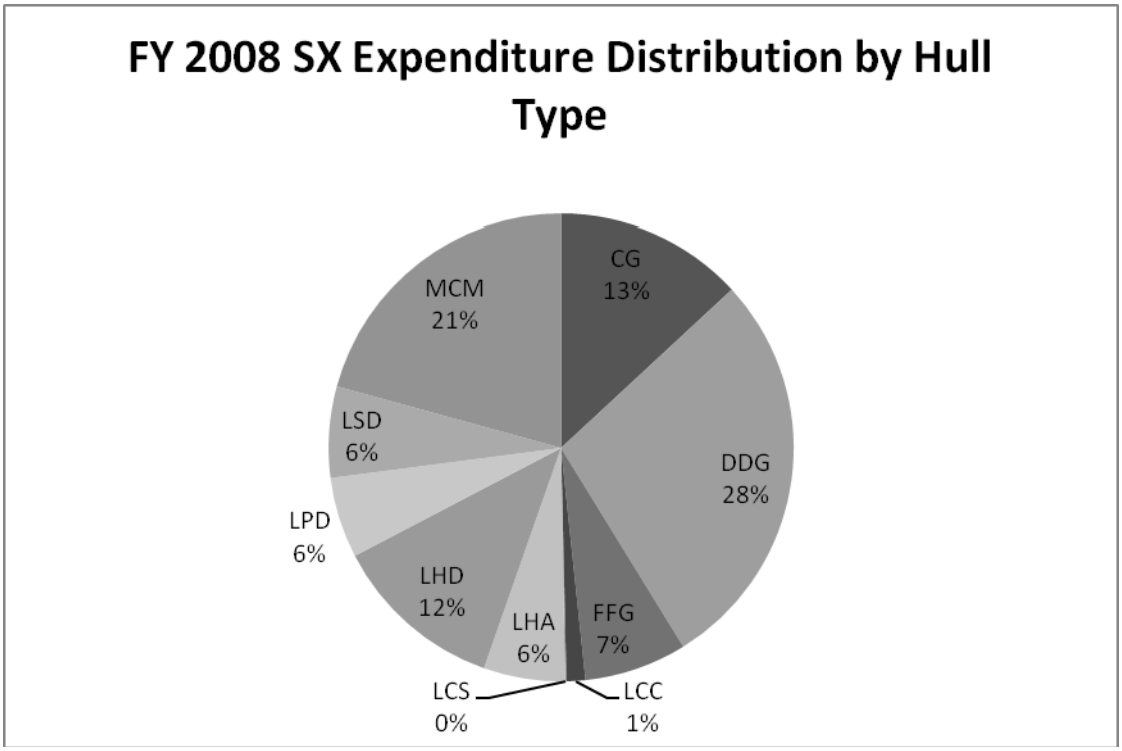

Figure 2. FY 2008 SX Distribution by Hull Type.

D. METHODOLOGY

1. Sub-Accounts

To analyze financial reporting data from CGs and FFGs, SX BORs were provided by the Surface Warfare Enterprise (SWE) and the weekly Ships Balance Reports were extracted from CMP for each cruiser and frigate for Fiscal Year (FY) 2008. The data were segregated for each sub-account then separated by ship type and Surface Fleet assignment. The BOR data from each ship were extracted and subsequently populated into the CMP extract for comparison of SX financial expenditure reporting timeliness, accurateness, and completeness.

2. Timeliness of SX BOR Submission

In accordance with FY 2008 TADTAR Financial Guidance, the BOR is required to be submitted monthly by priority naval message to respective Class Squadrons (CLASSRONS) and Commander, Naval Surface Forces (COMNAVSURFOR) San Diego, CA for PACFLT ships and COMNAVSURFOR Norfolk, VA for LANTFLT ships. The BOR must be received by CLASSRON and the Type Commander (TYCOM) on the last working day of the month, following a prescribed format.

In order to determine timeliness of BOR submission, all Date Time Groups (DTG) from BORs were extracted from each monthly ship submission. The DTG was assigned a numerical value of zero for being submitted on the last day of the month and one for each day of late submission. The ships were grouped by hull type then re-grouped for applicable Surface Fleets. The mean, same day submission, less than two day, less than five day, and greater than five day submission results were totaled. Eighty-nine percent and 88 percent of BORs submitted by CGs and FFGs, respectively were within the prescribed timeline submission requirements.

3. Timeliness of CMP Submission

In accordance with FY 2008 OPTAR Guidance—Force Financial Advisory, submission requirements of the ships balance report using the CMP website are as follows.

- Weekly: Between 1200 Friday and 2359 Monday
- Monthly: By 2359 of the last working day of the month, immediately after the BOR has been processed

In order to determine timeliness of CMP submissions, a numerical value was assigned to the CMP Date Submitted field and compared to the numerical value used to assign the DTG of the BOR submission. The CMP values were compared for same day submission of BOR. A numerical value of zero was used for CMP submitted on the same day as the BOR and one for each day of late or early submission. The ships were grouped by hull type then re-grouped for applicable Surface Fleets. The mean, same day

submission, less than two day, less than five day, and greater than five day submission results were totaled. The results were that 31 percent and 29 percent of yearly CMP inputs by CGs and FFGs, respectively, were within the prescribed timeline submission requirements.

4. Year-to-Date CMP Grant Accuracy

Annual grants are initially distributed to individual ships and units based on TYCOM funding and approved by CLASSRON commanders. If ships are within budget and the balance amount has not been exceeded at the end of the quarter, subsequent quarterly grants are usually issued. Commanding Officers are responsible for ensuring their commands do not over obligate their TADTAR allocations.

Year-to-date grant data are required to be inputted monthly on the SX BOR and weekly in the Ships Balance Report via CMP. In order to determine YTD grant accuracy of CMP inputs, monthly BOR data and CMP grant inputs were extracted from both the BOR and CMP. The absolute value difference of the monthly BOR grant value and the CMP grant value were used for a difference comparison. Therefore, a zero value difference between the two values indicated that the numbers were the same. The ships were grouped by hull type then re-grouped for applicable Surface Fleets. The results were that 69 percent and 79 percent of weekly CMP inputs by CGs and FFGs, respectively, were the same as what was reported on the monthly TADTAR BOR.

5. CMP Balance Accuracy

The computation of balance of funds is the initial quarterly grant minus obligations for that quarter. Obligations are submitted via Transmittal Listing (TL) in the Standard Accounting and Reporting System—Field Level (STARS-FL) on the 8th, 16th, 24th, and last working day of the month. The TLs for the month are combined and reported on the TADTAR BOR at the end of the month. The TLs are totalled then subtracted from the grant, leaving the balance of funds for the quarter. The SX balance is also submitted weekly in CMP via the Ships Balance Report.

In order to determine balance accuracy of CMP input, the monthly BOR data, TLs, and CMP balance input were extracted from both the BOR and CMP. The absolute value differences of these values were used for a difference comparison. Therefore, a zero value difference between the values indicated that the numbers were the same. The ships were grouped by hull type then re-grouped for applicable Surface Fleets. The average accuracy results were totaled. The results were that 23 percent and 19 percent of weekly CMP input by CGs and FFGs, respectively, were the same amount as what was reported on the monthly TADTAR BOR.

6. CMP NQ and NM Fund Code Use

The three Fund Codes (FC) used to group TADTAR expenses in the BOR are NM, NN, and NQ. These fund codes are further broken down into Budget Category Codes (BCC) shown in Table 1. During the required CMP Weekly Ship Balance Report input, ships are required to combine and populate in one field the YTD obligations for conferences, meetings, student travel, and legal witnesses. This field encompasses half of the NQ fund codes used in the BOR. Additionally, in the CMP Weekly Ship Balance Report input, ships are required to combine and populate the YTD obligations for schools. This field emcompasses Class "A" Schools, Navy Enlisted Classification Codes (NEC) and non-NEC producing courses in the NM fund code. NN is unique in that it only encompasses one BCC and is not represented in the CMP Weekly Ship Balance Report.

In order to determine the accuracy of NQ and NM fund codes in CMP, their use first needed to be calculated. The CMP Weekly Ship Balance Report was extracted and the YTD input fields for obligations of schools, conferences, meetings, student travel, and legal witness were examined. The ships were grouped by hull type then re-grouped for applicable Surface-Fleets. The results were that 29 percent and 55 percent of FFGs used the required NQ and NM fund code equivalencies in weekly CMP input. Forty-eight percent and 53 percent of CGs used the same fields.

STARS (FL) Fund Codes	Budget Category Codes (BCC)	Budget Category Code Nomenclature
NM	CA	Class "A" School
NM	FE	Fleet Exercise
NM	FL	JCS Exercise
NM	JC	FELS (no longer used)
NM	MT	Mobile Training Team
NM	NE	NEC Producing Courses
NM	ST	Training (Non-NEC Producing Courses)
NN	DR	Deployment/Rotation
NQ	CF	Conference Attendance
NQ	EL	Emergency Leave
NQ	HN	Hospitilization
NQ	IN	Audit or Inspection
NQ	LW	Legal Witness Travel
NQ	OT	Overhaul Entitlement Travel
NQ	SD	Military Dependant Student Travel
NQ	SP	Shore Patrol
NQ	SS	Sea Swap
NQ	XD	Personnel Augment Cross Decking

Table 1. Fund Codes (FL) and Budget Category Codes (BCC)

7. CMP NQ and NM Fund Code Accuracy

In order to determine the fund code accuracy of NQ and NM in CMP, all BCCs that were inputted on the BOR were extracted from each monthly ship submission for further comparison to the input in CMP. Since no input fields in CMP directly matched to specific BCC fields in the BOR, related fields were combined and a similarity percentage was assigned. The CMP input fields of YTD Obligations for Conferences, Meetings, Student Travel, and Legal Witness were combined with the BOR NM fund code. The YTD Obligations for Schools were combined with the NQ fund code.

The results were that only 2 percent of the 31 percent of the NQ fund codes used by the FFGs in CMP input were the same amount as the BOR data. Similarly, 61 percent of the 55 percent of the NM fund codes used were the same amount as the BOR data. CGs had comparable results. Only 34 percent of the 48 percent of the NQ fund codes

used by the CGs in CMP input were the same amount as the BOR data. Similarly, 58 percent of the 53 percent of the NM fund codes used were the same amount as the BOR data.

III. DATA ANALYSIS

A. TICONDEROGA CLASS CRUISERS

1. Timeliness of SX BOR Submissions

In FY 2008, four of the five cruisers with the highest timeliness accuracy for submission of SX BORs were LANTFLT cruisers. The highest four held an average daily BOR submission difference from the end of month (EOM) at zero days, which meant that all BORs were submitted within the last two working days of the month. Also in FY 2008, four of the five cruisers with the lowest timeliness accuracy for submission of SX BORs were PACFLT cruisers. The lowest five ships ranged from 33 percent to 75 percent of their BOR submissions being within the last two working days of the month with the average daily BOR submission difference from the EOM ranging from 1.25 to 4 days. Those results are reported in Table 2.

NAME	FLEET	% OF BOR SUBMISSIONS WITHIN 2 DAYS OF EOM[14]	AVERAGE DAILY BOR SUBMISSION DIFFERENCE FROM EOM
CAPE ST GEORGE	PAC	100%	0
NORMANDY	LANT	100%	0
PHILIPPINE SEA	LANT	100%	0
SAN JACINTO	LANT	100%	0
ANZIO	LANT	100%	.17
GETTYSBURG	LANT	100%	.2
PRINCETON	PAC	100%	.2
VICKSBURG	LANT	100%	.2
MONTEREY	LANT	100%	.22
VELLA GULF	LANT	100%	.25
LAKE ERIE	PAC	100%	.29
COWPENS	PAC	100%	.4

[14] Less than two days within, EOM was used to take into account that the last working day of the month may fall on the weekend. Ships are subsequently allowed to close business on Friday and send in applicable financial reports.

NAME	FLEET	% OF BOR SUBMISSIONS WITHIN 2 DAYS OF EOM[14]	AVERAGE DAILY BOR SUBMISSION DIFFERENCE FROM EOM
MOBILE BAY	PAC	100%	.43
HUE CITY	LANT	100%	.56
BUNKER HILL	PAC	100%	.75
CHOSIN	PAC	83%	1.67
LAKE CHAMPLAIN	PAC	80%	2
LEYTE GULF	LANT	75%	1.25
ANTIETAM	PAC	70%	2.3
PORT ROYAL	PAC	67%	2.33
CHANCELLORSVILLE	PAC	60%	2.2
SHILOH	PAC	33%	4

Table 2. FY 2008 CG Timeliness of SX BOR Submissions

Overall CG timeliness of SX BOR submissions ranged from 33 to 100 percent with a mean timeliness rate of 89 percent and mode of 100 percent. LANTFLT cruisers had an average timeliness rate of 98 percent while PACFLT cruisers averaged 83 percent.

2. Timeliness of CMP Submission

In FY 2008, four of the five cruisers with the highest timeliness accuracy for submission of weekly Ship Balance Reports in CMP were LANTFLT cruisers. Their timeliness percentages ranged from 43 percent to 100 percent and their average daily CMP submission difference from the BOR ranged from zero days, meaning same day submission as the BOR, to 2.5 days difference from the BOR. Also in FY 2008, four of five cruisers with the lowest timeliness accuracy for submission of CMP were PACFLT cruisers. The lowest five ships ranged from zero percent to 17 percent of their CMP submissions being on the same day as the BOR with the average daily CMP submission difference from the BOR ranging from 1 to 5.16 days. Those results are reported in Table 3.

NAME	FLEET	% CMP SUBMISSIONS ON SAME DAY AS BOR	AVERAGE DAILY CMP SUBMISSION DIFFERENCE FROM BOR
NORMANDY	LANT	100%	0
VELLA GULF	LANT	50%	2.25
HUE CITY	LANT	44%	1
MOBILE BAY	PAC	43%	1.7
ANZIO	LANT	42%	2.5
ANTIETAM	PAC	40%	1.5
LEYTE GULF	LANT	38%	1.6
BUNKER HILL	PAC	38%	2
GETTYSBURG	LANT	33%	1
PORT ROYAL	PAC	33%	1.67
SAN JACINTO	LANT	33%	2
VICKSBURG	LANT	30%	2.6
LAKE ERIE	PAC	29%	1.3
MONTEREY	LANT	22%	1.67
LAKE CHAMPLAIN	PAC	20%	2.6
PRINCETON	PAC	20%	2.8
CHANCELLORSVILLE	PAC	20%	3.6
SHILOH	PAC	17%	1.5
COWPENS	PAC	17%	1.8
PHILIPPINE SEA	LANT	0%	1
CAPE ST GEORGE	PAC	0%	2.33
CHOSIN	PAC	0%	5.2

Table 3. FY 2008 CG Timeliness of CMP Submissions

Overall CG timeliness of CMP submissions ranged from zero to 100 percent with a mean timeliness rate of 30 percent and mode of 33 percent. LANTFLT cruisers had an average CMP timeliness rate of 39 percent while PACFLT cruisers averaged 23 percent.

3. Year-to-Date CMP Grant Accuracy

In FY 2008, three of the five cruisers with the highest year-to-date CMP grant accuracy were PACFLT cruisers. Their accuracy percentages ranged from 88 percent to 100 percent and their highest difference between CMP grant input and BOR grant input ranged from zero dollars to 6,000 dollars. The zero dollar difference meant that their

CMP input and BOR input matched exactly, with no difference in dollar amounts. Also in FY 2008, three of five cruisers with the lowest year-to-date CMP grant accuracy were LANTFLT cruisers. The lowest five ships ranged from zero percent to 50 percent of their CMP grant input being the same as their BOR grant input with the highest difference in amounts ranging from 23,000 dollars to 150,000 dollars. Those results are reported in Table 4.

NAME	FLEET	% OF CMP GRANT INPUT THAT MATCH BOR INPUT	HIGHEST $ VALUE DIFFERENCE
CHOSIN	PAC	100%	$0
NORMANDY	LANT	100%	$0
PRINCETON	PAC	100%	$0
HUE CITY	LANT	89%	$3,121
BUNKER HILL	PAC	88%	$6,000
LAKE ERIE	PAC	86%	$36,030
CAPE ST GEORGE	PAC	83%	$6,500
ANZIO	LANT	83%	$38,715
GETTYSBURG	LANT	80%	$16,506
CHANCELLORSVILLE	PAC	80%	$73,295
VICKSBURG	LANT	80%	$151,415
MONTEREY	LANT	78%	$26,100
ANTIETAM	PAC	70%	$24,430
SAN JACINTO	LANT	67%	$5,250
LAKE CHAMPLAIN	PAC	60%	$24,618
MOBILE BAY	PAC	57%	$15,810
PORT ROYAL	PAC	50%	$11,400
LEYTE GULF	LANT	50%	$43,560
SHILOH	PAC	50%	$150,000
COWPENS	PAC	40%	$29,426
VELLA GULF	LANT	25%	$24,251
PHILIPPINE SEA	LANT	0%	$23,000

Table 4. FY 2008 CG Accuracy of CMP Grant Input

Overall CG year-to-date CMP grant accuracy ranged from zero to 100 percent with a mean accuracy rate of 69 percent and mode of 79 percent. LANTFLT cruisers had an average CMP accuracy rate of 65 percent while PACFLT cruisers averaged 72 percent.

4. CMP Balance Accuracy

In FY 2008, three of the five cruisers with the highest CMP balance accuracy were LANTFLT cruisers. Their accuracy percentages for the top five ranged from 38 percent to 100 percent and their highest difference between CMP balance input and BOR balance input ranged from zero dollars to 25,180 dollars. The zero dollar difference meant that their CMP input and BOR input matched exactly, with no difference in dollar amounts. Also in FY 2008, four of five cruisers with the lowest CMP balance accuracy were PACTFLT cruisers. The lowest eight ships all had the same zero percent accuracy of their CMP balance input being the same as their BOR balance input with the highest difference in amounts ranging from 6,370 dollars to 158,952 dollars. Those results are reported in Table 5.

NAME	FLEET	% OF CMP BALANCE INPUT THAT MATCH BOR INPUT	HIGHEST $ VALUE DIFFERENCE
NORMANDY	LANT	100%	$0
SAN JACINTO	LANT	67%	$2,877
MONTEREY	LANT	44%	$25,180
PRINCETON	PAC	40%	$8,103
BUNKER HILL	PAC	38%	$5,169
ANZIO	LANT	33%	$10,000
VICKSBURG	LANT	30%	$34,399
HUE CITY	LANT	22%	$35,646
VELLA GULF	LANT	20%	$6,404
CHANCELLORSVILLE	PAC	20%	$63,902
ANTIETAM	PAC	20%	$82,872
CAPE ST GEORGE	PAC	17%	$6,650
MOBILE BAY	PAC	14%	$4,700
LEYTE GULF	LANT	13%	$18,767
CHOSIN	PAC	0%	$6,370

NAME	FLEET	% OF CMP BALANCE INPUT THAT MATCH BOR INPUT	HIGHEST $ VALUE DIFFERENCE
LAKE ERIE	PAC	0%	$13,344
GETTYSBURG	LANT	0%	$21,358
PHILIPPINE SEA	LANT	0%	$23,115
PORT ROYAL	PAC	0%	$25,260
LAKE CHAMPLAIN	PAC	0%	$36,810
COWPENS	PAC	0%	$79,716
SHILOH	PAC	0%	$158,952

Table 5. FY 2008 CG Accuracy of CMP Balance Input

Overall CG CMP balance accuracy input ranged from zero to 100 percent with a mean accuracy rate of 22 percent and mode of 18.5 percent. LANTFLT cruisers had an average CMP balance input accuracy rate of 33 percent while PACFLT cruisers averaged 12 percent.

5. CMP NQ and NM Fund Code Use

In FY 2008, nine of the ten cruisers with the highest NQ and NM fund code use were PACFLT cruisers. Their use percentages ranged from 57 percent to 100 percent. This meant that the 100 percent use ships entered NQ and NM fund code data on each submission whereas the 57 percent use ships only entered NQ and NM data on 57 percent of their overall CMP submissions. Also in FY 2008, seven of the ten cruisers with the lowest NQ and NM fund code use were LANTFLT cruisers. The lowest five ships had the same zero percent use of the NQ fund code and ranged from zero to 17 percent use of the NM fund code. Those results are reported in Table 6.

NAME	FLEET	NQ Use	NM Use
LAKE CHAMPLAIN	PAC	100%	100%
MOBILE BAY	PAC	86%	57%
CHOSIN	PAC	83%	83%
BUNKER HILL	PAC	75%	50%
SHILOH	PAC	67%	67%
PRINCETON	PAC	60%	80%
ANTIETAM	PAC	60%	60%
CHANCELLORSVILLE	PAC	60%	60%
GETTYSBURG	LANT	60%	60%
LAKE ERIE	PAC	57%	57%
HUE CITY	LANT	56%	44%
MONTEREY	LANT	44%	56%
ANZIO	LANT	42%	50%
VICKSBURG	LANT	40%	40%
PORT ROYAL	PAC	33%	33%
VELLA GULF	LANT	25%	25%
LEYTE GULF	LANT	13%	38%
CAPE ST GEORGE	PAC	0%	17%
COWPENS	PAC	0%	0%
NORMANDY	LANT	0%	0%
PHILIPPINE SEA	LANT	0%	0%
SAN JACINTO	LANT	0%	0%

Table 6. FY 2008 CG NQ and NM Fund Code Use

Overall CG NQ and NM fund code use ranged from zero to 100 percent with a mean usage rate for the NQ fund code at 44 percent and the NM fund code also at 44 percent. PACTFLT cruisers had an average NQ fund code use rate of 57 percent and average NM fund code use rate of 55 percent. LANTFLT cruisers had an average NQ fund code use rate rate of 28 percent and average NM fund code use rate of 31 percent.

6. CMP NQ Fund Code Accuracy

In FY 2008, three of the five cruisers with the highest NQ fund code accuracy were PACFLT cruisers. Their CMP input differred from BOR input ranging only from 3 to 13 percent. The most accurate ship however was a LANTFLT ship with zero percent difference between CMP NQ fund code input and BOR NQ fund code input, meaning

that their data matched exactly. Also in FY 2008, three of the five cruisers with the lowest NQ fund code accuracy were PACFLT cruisers. The lowest five ships ranged from 68 to 81 percent difference in CMP and BOR NQ fund code entered data. Since the CAPE ST GEORGE, COWPENS, NORMANDY, PHILIPPINE SEA, and SAN JACINTO did not enter any CMP NQ fund code data in FY 2008, their accuracy to BOR data could not be computed. Overall CMP NQ fund code accuracry results are reported in Table 7.

NAME	FLEET	NQ % DIFFERENCE FROM BOR
VELLA GULF	LANT	0%
LAKE CHAMPLAIN	PAC	3%
BUNKER HILL	PAC	4%
ANTIETAM	PAC	13%
MONTEREY	LANT	38%
PRINCETON	PAC	44%
LAKE ERIE	PAC	48%
VICKSBURG	LANT	50%
LEYTE GULF	LANT	51%
ANZIO	LANT	52%
MOBILE BAY	PAC	62%
GETTYSBURG	LANT	63%
CHOSIN	PAC	68%
CHANCELLORSVILLE	PAC	72%
SHILOH	PAC	77%
HUE CITY	LANT	79%
PORT ROYAL	PAC	81%
CAPE ST GEORGE	PAC	-
COWPENS	PAC	-
NORMANDY	LANT	-
PHILIPPINE SEA	LANT	-
SAN JACINTO	LANT	-

Table 7. FY 2008 CG NQ Fund Code Accuracy

Overall CG CMP NQ fund code difference from BOR fund code amounts ranged from zero to 81 percent. PACTFLT cruisers had an average NQ fund code difference rate of 47 percent and LANTFLT cruisers had an average NQ fund code difference rate of 48 percent.

7. CMP NM Fund Code Accuracy

In FY 2008, six cruisers with the highest NM fund code accuracy were all PACFLT cruisers. Their CMP input differred from BOR input ranging only from zero to 14 percent. Also in FY 2008, three of the five cruisers with the lowest NM fund code accuracy were also PACFLT cruisers. The lowest five ships ranged from 69 to 100 percent difference in CMP and BOR NQ fund code entered data. Since the NORMANDY, PHILIPPINE SEA, and SAN JACINTO did not enter any CMP NM fund code data in FY 2008, their accuracy to BOR data could not computed. Overall CMP NM fund code accuracry results are reported in Table 8.

NAME	FLEET	NM % DIFFERENCE FROM BOR
CAPE ST GEORGE	PAC	0%
LAKE ERIE	PAC	2%
ANTIETAM	PAC	6%
CHOSIN	PAC	7%
PORT ROYAL	PAC	11%
SHILOH	PAC	14%
MONTEREY	LANT	18%
ANZIO	LANT	22%
COWPENS	PAC	23%
HUE CITY	LANT	28%
BUNKER HILL	PAC	36%
LAKE CHAMPLAIN	PAC	37%
GETTYSBURG	LANT	43%
LEYTE GULF	LANT	49%
PRINCETON	PAC	69%
VICKSBURG	LANT	69%
MOBILE BAY	PAC	71%
CHANCELLORSVILLE	PAC	89%

NAME	FLEET	NM % DIFFERENCE FROM BOR
VELLA GULF	LANT	100%
NORMANDY	LANT	-
PHILIPPINE SEA	LANT	-
SAN JACINTO	LANT	-

Table 8. FY 2008 CG NM Fund Code Accuracy

Overall CG CMP NM fund code difference from BOR fund code amounts ranged from 0 to 100 percent. With an overall average of 37 percent PACTFLT cruisers had an average NM fund code difference rate of 30 percent and LANTFLT cruisers had an average NM fund code difference rate of 47 percent.

B. OLIVER HAZARD PERRY CLASS FRIGATES

1. Timeliness of SX BOR Submissions

In FY 2008, 12 of the 14 frigates with the highest timeliness accuracy for submission of SX BORs were LANTFLT frigates. The highest 14 held an average daily BOR submission difference from the EOM at 0.4 days, which meant that all BORs were submitted within the last two working days of the month. Also in FY 2008, the 10 frigates with the lowest timeliness accuracy for submission of SX BORs were PACFLT frigates. The lowest ten ships ranged from 55 percent to 90 percent of their BOR submissions being within the last two working days of the month with the average daily BOR submission difference from the EOM ranging from 0.6 to 3.2 days. Those results are reported in Table 9.

NAME	FLEET	% OF BOR SUBMISSIONS WITHIN 2 DAYS OF EOM[15]	AVERAGE DAILY BOR SUBMISSION DIFFERENCE FROM EOM
STEPHEN W GROVES	LANT	100%	.1
KAUFFMAN	LANT	100%	.1
DOYLE	LANT	100%	.2
CARR	LANT	100%	.3
SAMUEL B ROBERTS	LANT	100%	.3
HAWES	LANT	100%	.3
JOHN L HALL	LANT	100%	.4
INGRAHAM	PAC	100%	.4
DE WERT	LANT	100%	.5
HALYBURTON	LANT	100%	.5
MCINERNEY	LANT	100%	.6
BOONE	LANT	100%	.7
ELROD	LANT	100%	.7
JARRETT	PAC	100%	1.1
SIMPSON	LANT	92%	.3
TAYLOR	LANT	92%	.5
UNDERWOOD	LANT	92%	.6
NICHOLAS	LANT	91%	.6
KLAKRING	LANT	90%	.6
RENTZ	PAC	90%	.8
VANDERGRIFT	PAC	90%	1.2
CROMMELIN	PAC	82%	1.2
MCCLUSKY	PAC	82%	1.1
CURTS	PAC	80%	2
REUBEN JAMES	PAC	70%	1.9
FORD	PAC	64%	2.5
GARY	PAC	60%	2.2
RODNEY M DAVIS	PAC	56%	3.2
THACH	PAC	55%	2.7

Table 9. FY 2008 FFG Timeliness of SX BOR Submissions

[15] Less than two days within, EOM was used to take into account that the last working day of the month may fall on the weekend. Ships are subsequently allowed to close business on Friday and send in applicable financial reports.

Overall FFG timeliness of SX BOR submissions ranged from 55 to 100 percent with a mean timeliness rate of 89 percent and mode of 92 percent. LANTFLT frigates had an average timeliness rate of 98 percent while PACFLT frigates averaged 77 percent.

2. Timeliness of CMP Submission

In FY 2008, the top two frigates with the highest timeliness accuracy for submission of CMP were LANTFLT frigates. Their timeliness percentages were 71 and 82 percent and their average daily CMP submission differences from the BOR were 0.3 and 0.4 days. Also in FY 2008, the eight frigates with lowest timeliness accuracy for submission of CMP were split between PACFLT and LANTFLT frigates. The lowest eight ships ranged from eight percent to 11 percent of their CMP submissions being on the same day as the BOR with the average daily CMP submission difference from the BOR ranging from 1.6 to 3.3 days. Those results are reported in Table 10.

NAME	FLEET	% CMP SUBMISSIONS ON SAME DAY AS BOR	AVERAGE DAILY CMP SUBMISSION DIFFERENCE FROM BOR
DOYLE	LANT	82%	.3
KAUFFMAN	LANT	71%	.4
INGRAHAM	PAC	57%	1.1
CURTS	PAC	50%	.8
SIMPSON	LANT	50%	1.3
GARY	PAC	50%	1.8
CARR	LANT	42%	2
BOONE	LANT	42%	2.1
STEPHEN W GROVES	LANT	42%	2.2
UNDERWOOD	LANT	33%	1.7
HALYBURTON	LANT	31%	2.6
MCCLUSKY	PAC	30%	1.3
RENTZ	PAC	30%	1.3
KLAKRING	LANT	30%	2.1
VANDEGRIFT	PAC	30%	2.1
JOHN L HALL	LANT	25%	2.2
JARRETT	PAC	20%	1.7
NICHOLAS	LANT	18%	1.6

NAME	FLEET	% CMP SUBMISSIONS ON SAME DAY AS BOR	AVERAGE DAILY CMP SUBMISSION DIFFERENCE FROM BOR
CROMMELIN	PAC	18%	3.2
TAYLOR	LANT	17%	2.4
ELROD	LANT	17%	2.5
RODNEY M DAVIS	PAC	11%	2.3
REUBEN JAMES	PAC	10%	1.6
MCINERNEY	LANT	9%	1.9
SAMUEL B ROBERTS	LANT	9%	2
DE WERT	LANT	9%	2.3
FORD	PAC	9%	2.9
THACH	PAC	9%	2.9
HAWES	LANT	8%	3.3

Table 10. FY 2008 FFG Timeliness of CMP Submissions

Overall FFG timeliness of CMP submissions ranged from 8 to 82 percent with a mean timeliness rate of 30 percent and mode of 30 percent. LANTFLT frigates had an average CMP timeliness rate of 31 percent while PACFLT frigates averaged 27 percent.

3. Year-to-Date CMP Grant Accuracy

In FY 2008, two of the three frigates with the highest year-to-date CMP grant accuracy were PACFLT frigates. Their accuracy percentages were all 100 percent and they each had a zero dollar amount difference between CMP grant input and BOR grant input. The zero dollar difference meant that their CMP input and BOR input matched exactly, with no difference in dollar amounts. Also in FY 2008, the five frigates with the lowest year-to-date CMP grant accuracy were LANTFLT frigates. The lowest five ships ranged from 8 percent to 62 percent of their CMP grant input being the same as their BOR grant input with the highest difference in amounts ranging from 22,193 dollars to 66,673 dollars. Those results are reported in Table 11.

NAME	FLEET	% OF CMP GRANT INPUT THAT MATCH BOR INPUT	HIGHEST $ VALUE DIFFERENCE
DE WERT	LANT	100%	$0
INGRHAM	PAC	100%	$0
MCCLUSKY	PAC	100%	$0
HAWES	LANT	92%	$3,000
BOONE	LANT	92%	$18,245
FORD	PAC	91%	$299
CROMMELIN	PAC	91%	$6,668
THACH	PAC	91%	$10,885
DOYLE	LANT	91%	$21,640
VANDEGRIFT	PAC	90%	$60
JARRETT	PAC	90%	$630
CURTS	PAC	90%	$2,000
GARY	PAC	90%	$8,000
RENTZ	PAC	90%	$40,857
SIMPSON	LANT	83%	$28,781
NICHOLAS	LANT	82%	$2,047
REUBEN JAMES	PAC	80%	$10,000
KLAKRING	LANT	80%	$11,167
RODNEY M DAVIS	PAC	78%	$18,600
STEPHEN W GROVES	LANT	75%	$26,507
UNDERWOOD	LANT	75%	$28,809
JOHN L HALL	LANT	75%	$69,719
MCINERNEY	LANT	73%	$19,651
SAMUEL B ROBERTS	LANT	73%	$30,000
HALYBURTON	LANT	62%	$29,005
CARR	LANT	42%	$22,193
ELROD	LANT	42%	$56,086
KAUFFMAN	LANT	14%	$29,010
TAYLOR	LANT	8%	$66,673

Table 11. FY 2008 FFG Accuracy of CMP Grant Input

Overall FFG year-to-date CMP grant accuracy ranged from zero to 100 percent with a mean accuracy rate of 77 percent and mode of 83 percent. LANTFLT frigates had an average CMP accuracy rate of 68 percent while PACFLT frigates averaged 90 percent.

4. CMP Balance Accuracy

In FY 2008, the top four frigates with the highest CMP balance accuracy were split between LANTFLT and PACFLT frigates. Their accuracy percentages ranged from 40 percent to 55 percent and their highest difference between CMP balance input and BOR balance input ranged from 6,000 dollars to 33,716 dollars. Also in FY 2008, four of five frigates with the lowest CMP balance accuracy were LANTFLT cruisers. The lowest five ships ranged from zero percent to eight percent of their CMP balance input being the same as their BOR balance input with the highest difference in amounts ranging from 26,929 dollars to 127,312 dollars. Those results are reported in Table 12.

NAME	FLEET	% OF CMP BALANCE INPUT THAT MATCH BOR INPUT	HIGHEST $ VALUE DIFFERENCE
MCINERNEY	LANT	55%	$26,719
BOONE	LANT	42%	$33,716
VANDEGRIFT	PAC	40%	$6,000
GARY	PAC	40%	$11,040
UNDERWOOD	LANT	33%	$31,097
HAWES	LANT	33%	$3,590
NICHOLAS	LANT	27%	$13,901
CROMMELIN	PAC	27%	$5,822
STEPHEN W GROVES	LANT	25%	$27,367
RODNEY M DAVIS	PAC	22%	$15,977
RENTZ	PAC	20%	$46,764
MCCLUSKY	PAC	20%	$12,112
JARRETT	PAC	20%	$3,415
THACH	PAC	18%	$12,310
DE WERT	LANT	18%	$15,083
SIMPSON	LANT	17%	$39,250
JOHN L HALL	LANT	17%	$11,915
INGRAHAM	PAC	14%	$3,713
KLAKRING	LANT	10%	$2,838
CURTS	PAC	10%	$9,948
REUBEN JAMES	PAC	10%	$10,068
SAMUEL B ROBERTS	LANT	9%	$28,336
DOYLE	LANT	9%	$19,894
CARR	LANT	8%	$32,126

NAME	FLEET	% OF CMP BALANCE INPUT THAT MATCH BOR INPUT	HIGHEST $ VALUE DIFFERENCE
HALYBURTON	LANT	8%	$26,929
FORD	PAC	0%	$127,312
TAYLOR	LANT	0%	$72,059
ELROD	LANT	0%	$66,910
KAUFFMAN	LANT	0%	$34,276

Table 12. FY 2008 FFG Accuracy of CMP Balance Input

Overall FFG CMP balance accuracy input ranged from zero to 55 percent with a mean accuracy rate of 19 percent and mode of 18 percent. LANTFLT frigates had an average CMP balance input accuracy rate of 18 percent while PACFLT frigates averaged 20 percent.

5. CMP NQ and NM Fund Code Use

In FY 2008, three of the five frigates with the highest NQ fund code use were LANTFLT frigates and four of the five frigates with the highest NM fund code use were PACFLT frigates. Their use percentages ranged from zero percent to 86 percent of both fund codes. This meant that the 86 percent use ships entered NQ or NM fund code data on each submission whereas the 0 percent use ships did not enter any NQ or NM data on their overall CMP submissions. Also in FY 2008, six of the nine frigates with the lowest NQ fund code use were LANTFLT frigates. The lowest seven of these ships had the same zero percent use of the NQ fund code. The two frigates with the lowest NM fund code use were split between LANTFLT and PACFLT and had average use percentages of zero and nine percent, respectively. Those results are reported in Table 13.

NAME	FLEET	NQ Use	NM Use
DE WERT	LANT	73%	73%
JOHN L HALL	LANT	67%	67%
FORD	PAC	64%	64%
MCCLUSKY	PAC	60%	70%
HAWES	LANT	58%	67%
TAYLOR	LANT	50%	58%
JARRETT	PAC	50%	70%
SAMUEL B ROBERTS	LANT	45%	64%
CURTS	PAC	40%	40%
VANDEGRIFT	PAC	40%	40%
GARY	PAC	40%	70%
MCINERNEY	LANT	36%	64%
DOYLE	PAC	36%	73%
RODNEY M DAVIS	PAC	33%	33%
STEPHEN W GROVES	LANT	33%	67%
CROMMELIN	PAC	27%	64%
UNDERWOOD	LANT	25%	67%
THACH	PAC	18%	9%
SIMPSON	LANT	17%	58%
BOONE	LANT	17%	67%
NICHOLAS	LANT	9%	45%
HALYBURTON	LANT	8%	62%
CARR	LANT	0%	0%
ELROD	LANT	0%	33%
REUBEN JAMES	PAC	0%	40%
KAUFFMAN	LANT	0%	43%
KLAKRING	LANT	0%	60%
RENTZ	PAC	0%	70%
INGRAHAM	PAC	0%	86%

Table 13. FY 2008 FFG NQ and NM Fund Code Use

Overall FFG NQ and NM fund code use ranged from zero to 86 percent with a mean usage rate for the NQ fund code at 29 percent and the NM fund code also at 56 percent. PACTFLT frigates had an average NQ fund code use rate of 31 percent and average NM fund code use rate of 55 percent. LANTFLT frigates had an average NQ fund code use rate rate of 28 percent and average NM fund code use rate of 57 percent.

6. CMP NQ Fund Code Accuracy

In FY 2008, three of the four frigates with the highest NQ fund code accuracy were LANTFLT frigates. Their CMP input differred from BOR input ranging only from zero to two percent. The three most accurate ships however, had zero percent difference between CMP NQ fund code input and BOR NQ fund code input, meaning that their data matched exactly. Also in FY 2008, four of the five frigates with the lowest NQ fund code accuracy were also LANTFLT frigates. The lowest five ships ranged from 99 to 2,065 percent difference in CMP and BOR NQ fund code entered data. Since the CARR, ELROD, INGRAHAM, KAUFFMAN, KLAKRING, RENTZ, and REUBEN JAMES did not enter any CMP NQ fund code data in FY 2008, their accuracy to BOR data could not be computed. Overall CMP NQ fund code accuracry results are reported in Table 14.

NAME	FLEET	NQ % DIFFERENCE FROM BOR
BOONE	LANT	0%
HALYBURTON	LANT	0%
NICHOLAS	LANT	0%
JARRETT	PAC	2%
RODNEY M DAVIS	PAC	21%
FORD	PAC	22%
UNDERWOOD	LANT	33%
MCCLUSKY	PAC	34%
JOHN L HALL	LANT	55%
DOYLE	LANT	65%
HAWES	LANT	73%
SIMPSON	LANT	79%
THACH	PAC	79%
CROMMELIN	PAC	82%
DE WERT	LANT	84%
VANDEGRIFT	PAC	88%
GARY	PAC	95%
STEPHEN W GROVES	LANT	99%
SAMUEL B ROBERTS	LANT	192%
CURTS	PAC	291%
MCINERNEY	LANT	684%

NAME	FLEET	NQ % DIFFERENCE FROM BOR
TAYLOR	LANT	2065%
CARR	LANT	-
ELROD	LANT	-
INGRAHAM	PAC	-
KAUFFMAN	LANT	-
KLAKRING	LANT	-
RENTZ	PAC	-
REUBEN JAMES	PAC	-

Table 14. FY 2008 FFG NQ Fund Code Accuracy

Overall FFG CMP NQ fund code difference from BOR fund code amounts ranged from zero to 2,065 percent. PACTFLT frigates had an average NQ fund code difference rate of 79 percent and LANTFLT frigates had an average NQ fund code difference rate of 343 percent.

7. CMP NM Fund Code Accuracy

In FY 2008, four of the five frigates with the highest NM fund code accuracy were all PACFLT frigates. Their CMP input differred from BOR input ranging only from two to six percent. Also in FY 2008, three of the five cruisers with the lowest NM fund code accuracy were LANTLFT frigates. The lowest five ships ranged from 57 to 1,756 percent difference in CMP and BOR NQ fund code entered data. Since the CARR did not enter any CMP NM fund code data in FY 2008, the accuracy to BOR data could not computed. Overall CMP NM fund code accuracry results are reported in Table 15.

NAME	FLEET	NM % DIFFERENCE FROM BOR
FORD	PAC	2%
HALYBURTON	LANT	2%
MCCLUSKY	PAC	2%
CROMMELIN	PAC	4%
REUBEN JAMES	PAC	6%
SAMUEL B ROBERTS	LANT	6%
DOYLE	LANT	7%
HAWES	LANT	7%
MCINERNEY	LANT	9%
INGRAHAM	PAC	11%
BOONE	LANT	12%
DE WERT	LANT	12%
KAUFFMAN	LANT	13%
VANDEGRIFT	PAC	14%
RODNEY M DAVIS	PAC	15%
KLAKRING	LANT	23%
UNDERWOOD	LANT	23%
JOHN L HALL	LANT	29%
NICHOLAS	LANT	29%
RENTZ	PAC	31%
TAYLOR	LANT	34%
JARRETT	PAC	37%
CURTS	PAC	41%
SIMPSON	LANT	57%
ELROD	LANT	65%
THACH	PAC	68%
STEPHEN W GROVES	LANT	100%
GARY	PAC	1756%
CARR	LANT	-

Table 15. FY 2008 FFG NM Fund Code Accuracy

Overall FFG CMP NM fund code difference from BOR fund code amounts ranged from zero to 1,756 percent. PACTFLT frigates had an average NM fund code difference rate of 165 percent or 21 percent excluding GARY's high difference percentage. LANTFLT frigates had an average NM fund code difference rate of 27 percent.

IV. RECOMMENDATIONS FOR BETA TEST

A. BACKGROUND

Based on the results of the data analysis from FY 2008 frigates and cruisers, several simple recommendations can be made. These recommendations will improve accuracy, timeliness, and completeness of SX financial reporting through the Continuous Monitoring Program.

- Recommendation 1: Modify format and distribution of TADTAR Guidance—Financial Advisory.

Lengthy TYCOM directives that provide financial policy and procedures for all Naval Surface Forces (ALNAVSURFOR) are disseminated at the beginning of each Fiscal Year. These directives contain specific and very important procedures on how to report, use, request, and obligate funds. The *FY09 Tadtar Guidance—Financial Advisory FY09-F* included the following detailed subjects.[16]

FY09 FUNDS DISTRO
FINANCIAL MESSAGES
AUGMENT REQUESTS
INITIAL FUNDING OF ORDERS
OVER OBLIGATION OF FUNDS
EMERGENCY LEAVE/HOSPITALIZATION
QUARTERLY GRANTS
INDIVIDUAL AUGMENTEE (IA)
NEC TRAINING REQUIREMENTS QTR2 - QTR4
VBSS TRAINING
CONFERENCES/FLEET EXERCISES
GOVERNMENT QUARTERS/MESSING FACILITIES
CONTINUOUS MONITORING PROGRAM

[16] Commander Naval Surface Forces, *FY09 TADTAR Guidance—Financial Advisory FY09-F* (San Diego, CA, November 25, 2008).

OBLIGATION REPORTING

BUDGET OPTAR REPORT (BOR) SUBMISSION

SUMMARY FIELD ORDER/EXPENDITURE DIFFERENCE LISTING (SFOEDL)

NFILLED ORDER LISTING (UOL)

OUTSTANDING OBLIGATION VALIDATION REVIEW

TRAVEL CLAIMS SETTLEMENT

OUTSTANDING TRAVEL ADVANCE (OTA)

OTA MANAGER

CANCELLED ORDERS/UNUSED AIRLINE TICKETS

PREMIUM CLASS TRAVEL

OTHER TADTAR PROCEDURES

ATOSPLUS/WINATOS POCS

TLS/BORS/SFOEDLS/UOL POCS

MISCELLANEOUS

FINANCIAL POCS

While this financial guidance is designed to be received by naval message and disseminated to the Executive Officer, Administrative Officer, and all personnel who manage travel funding, it does not always occur this way. Smaller ships have a limited number of computers and even fewer terminals that receive naval messages. Effective message routing and distribution frequently depends on the discipline and consistency of a Department Head or Division Officer to print and deliver these documents to applicable enlisted personnel. Additionally, from a very practical approach, naval messages are difficult to read. Due to messaging requirements, they contain multiple acronyms, intentional message breaks, sometimes unknown symbols, and are written in uppercase.

Modifying the format of the financial advisory messages is paramount, as is the delivery method. Appendix A is the *FY09 TADTAR Guidance—Financial Advisory FY09-F*, modified for easier readability and also contains hyperlinks for document navigation. For accountability and distribution certainty, this guidance should continue

to be sent via naval message (in appropriate naval message format) but should also be sent via alternate means, such as via e-mail as an attachment, in a clearer format. This would facilitate distribution on the ship and also enable electronic storage.

- Recommendation 2: Modify input fields/columns of the SX BOR.

SR, SO, and SX BORs are required to be submitted by priority naval message on the last working day of each month.[17] While the reporting requirements are the same for SR/SO and SX BORs, their originators and content are quite different. SX BORs are generated by the shipboard Admin Department and SR/SO BORs are generated by the Supply Department. SX BORs require additional computation to sum the unobligated financial balance, do not easily capture grants, and do not contain detailed listings of BCCs, nor have an executive summary. While both the SR/SO BOR and SX BOR are monthly financial reporting messages, they are quite different.

Simple changes in SX BOR format would facilitate presentation, submission, and recipient readability. Appendix B is a sample recommended consolidated SR, SO, and SX BOR, which contains an executive summary that lists FY to date grants, prior month FY to date grants, current month grant changes, FY to date gross obligations, unobligated balance, and an actual percent that illustrates how much of the grant has been exhausted overall. This BOR also lists all fund codes and BCCs, which are seldom input in full on traditional BORs. Additionally, unlike the previous SX BORs, this sample version is designed to be more easily read, and does not require training on how to compute final numbers for the month.

- Recommendation 3: Provide a pre-formatted template in Excel for automatic computation of SX BOR.

A pre-formatted and ready-made template for the BOR should facilitate a more accurate report. Using traditional BORs, errors in format or computation are carried

[17] Commander Naval Surface Forces, *Surface Force Supply Procedures*, COMNAVSURFORINST 4400.1 (San Diego, CA, August 25, 2008).

forward and are in some cases magnified as the FY progresses, or as leadership turns over. Even with the general modification of input fields and columns as described above, there is still room for error.

Appendix C is a sample recommended Excel document to be used by the Admin Department during the generation of monthly SX BORs. The document contains the executive summary, FCs, and BCCs listed above with embedded formulas, notes, tips, and is pre-formatted to cut-and-paste direct to Notepad for naval messages. Using this template, FY to date summing and obligation percentage calculation will be completed automatically while maintaining consistency of format. This template is likely to reduce input error and reduce man-hours otherwise needed to generate the traditional BOR while overall producing a clean product.

- Recommendation 4: Combine monthly SX and SR/SO BORs.

Most supply officers report to their Department Head tour aboard a ship with six to eight years of experience.[18] They have completed the supply officer Basic Qualification Course in Athens, Georgia, a division officer tour, and the supply officer Department Head Course also located in Athens. When they transmit a BOR through message traffic, they are typically well prepared to do so and likely have done it many times. However, most Admin Officers are Surface Warfare Officers (SWO) and their first responsibility lies in driving the ship, not in managing travel funds. There is no formal school or training for Admin Officers and many rely upon information passed down from their predecessor or training from the supply officer on what their responsibilities are.

During the analysis phase of FY 2008 SX financial data, 98 percent of LANTFLT FFGs submitted their BORs and inputted CMP data as policy mandated on the last working day of the month. In the PACFLT, however, only 77 percent of FFGs submitted

[18] K. W. Lippert, *It's Your Career*, NAVSUP PUB 552 (Mechanicsburg, PA, U.S. Navy, August 30, 1999).

their BORs and inputted CMP data in the same fashion. The LANTFLT FFGs, contrary to policy, submitted their monthly financial reports as one combined report instead of as separate reports.

Appendix B is a sample combined SR/SO, and SX BOR that merges all BORs into one document. The document contains all of recommended additional input fields and columns presented above. Merging the BORs allows both Admin and Supply Departments to examine each other's documents for possible errors and also assist one another in staying within financial reporting monthly timeliness requirements.

- Recommendation 5: Modify TADTAR CMP Weekly Ships Balance Report input fields.

Appendix D is a sample modified TADTAR CMP Weekly Ships Balance Report input report generated through Excel. Although it is designed to be permanently embedded into the CMP website portal, the Excel document can also be used to transmit weekly reports via e-mail attachment when connectivity of the units, while out to sea, may restrict internet portal base input sites. The modified weekly report contains input fields that match fund codes and also match fields from the SX BOR recommendations above and in Appendix B. Additional fields include separation of NEC and non-NEC schools, BCCs that match direct to the BOR and are grouped according to their fund code, and a posted TADTAR SFOEDL FY to date field. The document also contains a detailed notes section explaining which fields make up the various FC and BCCs.

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V. BETA TEST

A. BETA TEST SHIP COMPOSITION

Six ships were chosen to participate in a special project to test the recommendations listed above. All test ships were frigates and were selected by the FFG CLASSRON's Senior Supply Analyst. Each ship varied in TADTAR financial reporting accuracy, timeliness, and overall completeness. The six ships had four different homeports; three each from the Pacific and LANTFLTs. Table 16 identifies each ship, hull number, homeport, and applicable Surface Fleet.

SHIP NAME & HULL NUMBER	HOMEPORT	SURFACE FLEET
USS CROMMELIN (FFG 37)	PEARL HARBOR, HI	PACFLT
USS JARRETT (FFG 33)[19]	SAN DIEGO, CA	PACFLT
USS JOHN L. HALL (FFG 32)	MAYPORT, FL	LANTFLT
USS RODNEY M. DAVIS (FFG 60)	EVERETT, WA	PACFLT
USS SAMUEL B. ROBERTS (FFG 58)	MAYPORT, FL	LANTFLT
USS SIMPSON (FFG 56)	MAYPORT, FL	LANTFLT

Table 16. Beta Test Ships[20]

Table 17 identifies each of the test ship's individual performance in data accuracy submission over a twelve month period for FY 2008 prior to the initiation of the beta test. The six ships varied in performance. Three of the selected beta test ships successfully submitted each month's BOR within two days of the end of the month, earning a one-hundred percent timeliness submission rate of their BOR. The remaining three ships varied from 56 percent to 92 percent of their BORs being submitted on time. None of the six ships however, submitted all 12 monthly CMP data requirements on the same day as submission of their BOR. All six ships computed and submitted over 70 percent of their FY 2008 grant figures accurately. However, none of the six accurately computed the

[19] USS JARRETT (FFG 33) is a test platform for the Defense Travel System (DTS) and does not use WINATOS.

[20] FFG CLASSRON Supply Analyst, e-mail communication by author, April 17, 2009.

balance of TADTAR more than four times in FY 2008. Three ships reported less than 17 percent of their monthly balances correctly and three ships less than 27 percent of their monthly balance amount correctly. Although each of the six ships used a portion of NQ and NM fields to report financial information in the BOR and in CMP, less than three percent of what was entered on average was accurate.

	BOR Submission <2 days of EOM	**CMP/BOR Same Day Input**	**Grant Accuracy**	**Balance Accuracy**	**NQ Use**	**NQ Accuracy**	**NM Use**	**NM Accuracy**
CROMMELIN	82%	18%	91%	27%	27%	0%	64%	9%
JARRETT	100%	20%	90%	20%	50%	20%	70%	0%
JOHN L HALL	100%	25%	75%	17%	67%	0%	67%	0%
RODNEY M DAVIS	56%	11%	78%	22%	33%	0%	33%	0%
SAMUEL B ROBERTS	100%	9%	73%	9%	45%	0%	64%	0%
SIMPSON	92%	50%	83%	17%	17%	0%	58%	0%

Table 17. FY 2008 Data Analysis of Selected Test Platforms Prior to Beta Test

Table 18 identifies average performance for CG and FFG hull types from both Surface Fleets in overall data accuracy submission over a 12 month period for FY 2008 prior to the initiation of the beta test. Pacific and LANTFLT CG data were comprised of 22 ships reporting data into CMP with 129 total data entries. Pacific and LANTFLT FFG data were comprised of 29 ships reporting data into CMP with 311 total data entries. The table also includes the averages of the beta test ships, illustrating that their accuracy rates are indicative of normal financial reporting averages of both hull types and both Surface Fleets.

	BOR Submission <2 days of EOM	CMP/BOR Same Day Input	Grant Accuracy	Balance Accuracy	NQ Use	NQ Accuracy	NM Use	NM Accuracy
Beta Test Unit Avg	88%	22%	80%	19%	38%	0%	57%	2%
CG PAC Avg	83%	23%	72%	12%	57%	2%	55%	5%
FFG PAC Avg	77%	27%	90%	20%	31%	2%	55%	8%
CG LANT Avg	98%	39%	65%	33%	28%	0%	31%	0%
FFG LANT	98%	31%	68%	18%	28%	0%	57%	2%

Table 18. FY 2008 Data Analysis Comparison of Beta Test Units, FFG and CG PAC and LANT

B. BETA TEST PERIOD AND SPECIFICS

Each ship was contacted in April 2009, informing them of their impending participation in the special project. They were provided Appendices A through E to read, and directed to respond via e-mail, acknowledging receipt of the files and indicating understanding of the documents and their responsibilities during the special project.

The beta test lasted 61 days and ran from 1 June through 31 July 2009. It captured two separate reporting quarters, two monthly BOR submissions, and approximately ten individual weekly ships balance reports.

C. BETA TEST RESULTS

Each field of the test ships' CMP entries were compared to their SX BOR submission and measured for data accuracy then subsequently compared to their FY 2008 data entry and accuracy rates. Timeliness was measured by comparing the date of CMP submission to the date of BOR submission. Completeness was measured by how many actual CMP fields were used of possible overall CMP fields. The results from the Beta Test were in line with what was expected from the recommendations and data analysis.

Table 19 presents the averages of how accurate and complete each ship was in the use of the modified financial reporting methods. Except for the JOHN L HALL and RODNEY M DAVIS, all ships increased timeliness, accuracy, and completeness of financial reporting during the Beta Test.

	BOR Submission <2 days of EOM	**CMP/BOR Same Day Input**	**Grant Accuracy**	**Balance Accuracy**	**NQ Use**	**NQ Accuracy**	**NM Use**	**NM Accuracy**
CROMMELIN	100%	100%	100%	100%	100%	100%	100%	100%
JARRETT[21]	N/A	N/A	100%	100%	100%	100%	100%	100%
JOHN L HALL[22]	100%	100%	50%	0%	50%	0%	100%	0%
RODNEY M DAVIS[23]	100%	100%	50%	0%	100%	0%	100%	0%
SAMUEL B ROBERTS	100%	100%	100%	50%	100%	100%	100%	100%
SIMPSON	100%	100%	100%	0%	100%	100%	100%	100%

Table 19. Beta Test Results (1 May–30 June 2009)

During post-Beta Test interviews, it was discovered that JOHN L HALL experienced a supply officer turnover, which may explain less than optimal performance during the Beta Test. Similarly, the RODNEY M DAVIS' Outstanding Travel Advance Manager (OTAM) was TAD during the majority of the test. All ships, however, increased in the majority of reporting categories. Table 20 illustrates the percentage change in reporting averages from FY 2008 data for each ship compared to the Beta Test results.

[21] USS JARRETT uses DTS (Defense Travel System) and subsequently is not required to submit monthly BORs.

[22] JOHN L. HALL during the Beta Test experienced a supply officer turnover.

[23] RODNEY M. DAVIS' OTAM was TAD off ship during the majority of the Beta Test. An alternate was assigned to perform his duties while gone.

	BOR Submission <2 days of EOM	CMP/BOR Same Day Input	Grant Accuracy	Balance Accuracy	NQ Use	NQ Accuracy	NM Use	NM Accuracy
CROMMELIN	+ 18%	+ 82%	+ 9%	+ 73%	+ 73%	+ 100%	+ 36%	+ 81%
JARRETT[24]	N/A	N/A	+ 10%	+ 80%	+ 50%	+ 80%	+ 30%	+ 100%
JOHN L HALL	No Change	+ 75%	(25%)	(17%)	(17%)	No Change	+ 33%	No Change
RODNEY M DAVIS	+ 44%	+ 89%	(28%)	(22%)	+ 67%	No Change	+ 67%	No Change
SAMUEL B ROBERTS	No Change	+ 91%	+ 27%	+ 41%	+ 55%	+ 100%	+ 36%	+ 100%
SIMPSON	+ 8%	+ 50%	+ 17%	(17%)	+ 83%	+ 100%	+ 42%	+ 100%

Table 20. Percent Change in Reporting Accuracy for Each Beta Test Unit

Table 21 compares the Beta Test results of all six ships combined using the new financial reporting guidelines, to the FY 2008 Pacific and LANTFLT CG and FFG data submission averages, which were first identified in Table 17. Averaging all ships' data accuracy for both fleets and both hull types for FY 2008, compared to the test period, overall the Beta Test ships experienced a 42.78 percent increase in reporting accuracy. The increase for each of the fields in performance accuracy is listed below.

- BOR Submission <2 days of End of Month: 12 percent increase
- CMP/BOR Same Day Input: 78 percent increase
- Grant Accuracy: 3.3 percent increase
- Balance Accuracy: 22.6 percent increase
- NQ Use: 53.6 percent increase
- NQ Accuracy: 66 percent increase
- NM Use: 43 percent increase
- NM Accuracy: 63.8 percent increase

[24] USS JARRETT uses DTS and subsequently is not required to submit monthly BORs.

	BOR Submission <2 days of EOM	CMP/BOR Same Day Input	Grant Accuracy	Balance Accuracy	NQ Use	NQ Accuracy	NM Use	NM Accuracy
Beta Test	**100%**	**100%**	**83%**	**42%**	**92%**	**67%**	**100%**	**67%**
Beta Test FY	88%	22%	80%	19%	38%	0%	57%	2%
CG PAC	83%	23%	72%	12%	57%	2%	55%	5%
FFG PAC	77%	27%	90%	20%	31%	2%	55%	8%
CG LANT	98%	39%	65%	33%	28%	0%	31%	0%
FFG LANT	98%	31%	68%	18%	28%	0%	57%	2%

Table 21. Beta Test Result Average Comparison to FY 2008 FFG and CG PAC and LANT Data

Upon the conclusion of the Beta Test, each ship's OTAM was called and asked a series of questions. These questions dealt with three key areas.

- Revised Financial Reporting Guidelines
- Revised CMP Reporting
- Revised BOR consolidated format

Under the above question areas, each OTAM was asked how he or she accomplished each task before the revised guidelines were provided, the level of difficulty involved, and which was easier to read, understand, and/or accomplish. Input was also sought out from each OTAM for additional recommendations to further improve the process.

1. Revised TADTAR Financial Reporting Guidelines

More than 50 percent of the OTAMs who were questioned reported that prior to the publication of the revised Financial Reporting Guidelines (Appendix A), they had previously never seen similar guidelines. The OTAMs who had seen previous naval message guidelines commented that the message format was too difficult to read, complicated to reference, and that it was easy to overlook key items. According to all the

OTAMs who were interviewed, the new format (Appendix A) provided during the beta test was well-liked, easy to read, simple to reference, and required minimal effort to navigate.

Of those OTAMs who had received and read the previous naval message version, multiple comments were made that they had noticed for the first time policy changes that they had not noticed before. To that end, a recommendation made by one of the OTAMs was to provide a "policy changes" section at the beginning of each FY TADTAR Financial Reporting Guidelines publication highlighting significant and noteworthy changes from past reporting cycles.

In conclusion, the revised TADTAR financial reporting guidelines assisted with clarification, facilitated readability, and provided each OTAM with a more user-friendly tool to execute and complete their financial reporting responsibility.

2. Revised CMP Reporting

Appendix D is the modified CMP Weekly Ships Balance input report that was used during the Beta Test. For each ship, the OTAM provided the Supply Department the weekly TADTAR financial numbers to be included in the CMP Weekly Ships Balance Report. The supply officer then compiled TADTAR numbers with the OPTAR numbers and subsequently submitted the report weekly via e-mail, whereas normally this would have been done via the website portal online.

Of the OTAMs that were interviewed, all claimed that the additional fields that were included in the Beta Test sample (Appendix D) assisted in matching the BOR to the CMP for easier cross-over entry. This may explain the higher accuracy in reporting and more completeness of use of each field of entry. In addition, and based on the more accurate results, the new format facilitated entry with a block by block detailed explanation of what BCC comprised that field. Supporting comments by the OTAMs indicated that the separation of NEC and non-NEC schools clarified how much money they were using for each variant of school. Additional comments by the OTAMs

indicated that the new TADTAR SFOEDL FY to date field aided all of them in keeping better track of their difference listing and led them to have a general better overall view of their TADTAR financial status.

All of the OTAMs that were interviewed reported that the Beta Test CMP Ships Weekly Balance Report (Appendix D) was easier to understand and in one case, "finally helped me to know what each field was."[25] Five OTAMs further claimed that the new CMP fields assisted in breaking out non-NEC and NEC schools and helped them see more clearly what they had financially obligated. To that end, all OTAMS claimed that the new TADTAR SFOEDL FYTD field clarified difference listings and facilitated tracking what costs would burden their unit later in the month. Lastly, one of the OTAMs recommended building redundancy into the CMP financial Ship Balance Report by providing a ready-made excel sheet duplicate for the ships to use in case of their inability to submit online. Overall, the interview results indicated that the new Beta Test CMP Weekly Ships Balance report was well-received and assisted the OTAMs to more efficiently keep track of their ships' finances.

3. Revised BOR Consolidated Format

Appendices B and C were used to complete the revised BOR consolidated format for monthly reporting via naval message and were the most well received of all the changes for the Beta Test as indicated by the interview results. All consolidated BORs were received on time and all were received with using the new format.

Overall timeliness of submitting the consolidated BOR was 100 percent. All of the test platforms submitted their CMPs and released their consolidated SR/SO and SX BORs via message traffic on the same day. Although these ships knew they were under the spotlight of review, during the follow-up interview with each of the OTAMs, it was noted that since the supply officer was added in the process, it forced timely submission. Additionally, normal practice in submitting CMP Ship's Balance reports involves inputting financial balances via a website portal, which, depending on internet

[25] FFG OTAM, interview by author, July 21, 2009.

connectivity while out to sea, may or may not result in timely submission. CMP Ship's Balance Reports submitted during the Beta Test were made via e-mail, which may have reduced potential delay issues with internet connectivity.

All OTAMs that were interviewed claimed that the Excel document used by the Admin Department during the generation of monthly SX BORs (Appendix C) was easier to fill out, more descriptive, and less prone to error. The document contained the financial executive summary, FCs, and BCCs listed with embedded formulas, notes, tips, and was pre-formatted for cut and paste directly to Notepad for naval messages. Based upon the more accurate results and supporting comments made by the OTAMs, Appendix C reduced input error, facilitated FY to date summing, automatically performed percentage calculations, maintained consistency, reduced man-hours, and overall produced a cleaner product.

The OTAMs that were questioned particularly liked the new consolidated BOR and the Excel sheet used to generate it. As one of the OTAMS commented, the previous TADTAR BORs were "not right, difficult to format, hard to read … like reading Latin, and were not user-friendly."[26] The majority of the OTAMs claimed that the new version is enhanced, easier to fill out, simpler to understand, very user-friendly, and straightforward with no additional calculations needed.

[26] FFG OTAM, interview by author, July 21, 2009.

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VI. DISCUSSION, CONCLUSIONS, AND RECOMMENDATIONS

A. DISCUSSION AND CONCLUSIONS

1. Timeliness of SX BOR Submissions

For the sample in this study, cruiser and frigate timeliness of SX BOR submission was 89 percent for FY 2008. Cruiser timeliness of SX BOR submissions ranged from 33 to 100 percent with a mean timeliness rate of 89 percent and mode of 100 percent. Frigate timeliness of SX BOR submissions ranged from 55 to 100 percent with a mean timeliness rate of 89 percent and mode of 92 percent. LANTFLT cruisers had an average timeliness rate of 98 percent, while PACFLT cruisers averaged 83 percent. LANTFLT frigates had an average timeliness rate of 98 percent while PACFLT frigates averaged 77 percent.

Although cruisers and frigates overall had the same timeliness average, surface fleet comparisons indicate that LANTFLT had a much higher timeliness of SX BOR submission than PACFLT. The data gathered for this project indicated that the origin of this difference is LANTFLT merging SR, SO, and SX BORs.

2. Timeliness of CMP Submissions

For the sample in this study, cruiser and frigate timeliness of CMP submissions was 30 percent for FY 2008. Cruiser timeliness of CMP submissions ranged from zero to 100 percent with a mean timeliness rate of 30 percent and mode of 33 percent. Frigate timeliness of CMP submissions ranged from 8 to 82 percent with a mean timeliness rate of 30 percent and mode of 30 percent. LANTFLT cruisers had an average CMP timeliness rate of 39 percent while PACFLT cruisers averaged 23 percent. LANTFLT frigates had an average CMP timeliness rate of 31 percent while PACFLT frigates averaged 27 percent.

LANTFLT Cruisers had a higher timeliness of CMP submission than other ships studied. USS NORMANDY was the only ship to comply 100 percent with submission regulations for FY 2008. Poor connectivity and lack of follow up appear to be the reasons for these CMP timeliness submission inconsistencies.

3. Year-to-Date CMP Grant Accuracy

For the sample in this study, cruiser and frigate year-to-date CMP grant accuracy was 73 percent for FY 2008. Cruiser year-to-date CMP grant accuracy ranged from zero to 100 percent with a mean accuracy rate of 69 percent and mode of 79 percent. Frigate year-to-date CMP grant accuracy also ranged from zero to 100 percent with a mean accuracy rate of 77 percent and mode of 83 percent. LANTFLT cruisers had an average CMP accuracy rate of 65 percent while PACFLT cruisers averaged 72 percent. LANTFLT frigates had an average CMP accuracy rate of 68 percent while PACFLT frigates averaged 90 percent.

PACFLT frigates had higher year-to-date CMP grant accuracy than others. CMP timeliness submission is indirectly related to grant accuracy and may be a possible cause for lower CMP grant accuracy as well. For example, if a new grant is issued to a ship but the ship does not enter the new grant into CMP, the previous grant amount will remain in the system until the new amount is entered. To that end, poor timeliness of CMP data input will affect the accuracy of the grant data. The reason for the higher year-to-date CMP grant accuracy of the PACFLT frigates could not be explained using the data collected for this study.

4. CMP Balance Accuracy

For the sample in this study, cruiser and frigate CMP balance accuracy was 21 percent for FY 2008. Cruiser CMP balance accuracy input ranged from zero to 100 percent with a mean accuracy rate of 22 percent and mode of 18.5 percent. Frigate CMP balance accuracy input ranged from zero to 55 percent with a mean accuracy rate of 19 percent and mode of 18 percent. LANTFLT cruisers had an average CMP balance input

accuracy rate of 33 percent while PACFLT cruisers averaged 12 percent. LANTFLT frigates had an average CMP balance input accuracy rate of 18 percent while PACFLT frigates averaged 20 percent.

LANTFLT cruisers had an approximately 15 percent higher CMP balance accuracy than other ships studied. The cruisers in this category however, were only 30 percent accurate. The data from this research indicate that the overall relatively low level of accuracy of CMP balance data is a result of the BOR balance field not existing. This research indicates that with only fields for expenditures and grants, the balance of funds for SX can easily be confused or miscalculated.

5. CMP NQ and NM Fund Code Use

For the sample in this study, cruiser and frigate CMP NQ fund code use was 37 percent and NM fund code use was 50 percent for FY 2008. Cruiser NQ and NM fund code use ranged from zero to 100 percent with a mean usage rate for the NQ fund code at 44 percent and the NM fund code also at 44 percent. Frigate NQ and NM fund code use ranged from zero to 86 percent with a mean usage rate for the NQ fund code at 29 percent and the NM fund code at 56 percent. PACFLT cruisers had an average NQ fund code use rate of 57 percent and average NM fund code use rate of 55 percent. PACFLT frigates had an average NQ fund code use rate of 31 percent and average NM fund code use rate of 55 percent. LANTFLT cruisers had an average NQ fund code use rate rate of 28 percent and average NM fund code use rate of 31 percent. LANTFLT frigates had an average NQ fund code use rate rate of 28 percent and average NM fund code use rate of 57 percent.

Overall, cruisers in the sample populate NQ fund codes approximately 15 percent more than frigates do and frigates populate the NM fund code approximately 15 percent more than cruisers. The data gathered for this study indicate that causes of the inconsistency in using these fund codes are two-fold. Primarily, the CMP fund code fields do not directly match the BOR fields. It is left to the individual entering the data to decide which field in CMP matches closest to the BOR fields. This results in differences

in the fleet financial reporting of CMP. Secondarily, CMP fund code data fields do not depict which BCC is required to be entered in the appropriate fund code field. This again leads to differences and inconsistency in fleet financial reporting figures.

6. CMP NQ Fund Code Accuracy

For the sample in this study, cruiser and frigate CMP NQ fund code figures were 118 percent different from BOR data that was submitted from the same units for FY 2008. The difference between cruiser entered CMP NQ fund code data and BOR fund code data amounts ranged from zero to 81 percent. Frigate CMP NQ fund code difference from BOR fund code amounts ranged from zero to 2,065 percent. PACFLT cruisers had an average NQ fund code difference rate of 47 percent and LANTFLT cruisers had an average NQ fund code difference rate of 48 percent. PACFLT frigates had an average NQ fund code difference rate of 79 percent and LANTFLT frigates had an average NQ fund code difference rate of 343 percent.

Cruiser CMP NQ fund code data entered were closer in accuracy to BOR fund code submissions than frigates. This similarity is in line with CG NQ fund code use being 15 percent higher than FFGs. Similar reasons may exist for the disparity in data information between the BOR submission and CMP input. The CMP fund code fields do not directly match the BOR fields and CMP fund code data fields do not clearly illustrate which BCC is to be entered in each separate data entry point.

7. CMP NM Fund Code Accuracy

For the sample in this study, CMP NM fund code figures were 31 percent different from BOR data that were submitted from the same units for FY 2008. Cruiser CMP NM fund code difference from BOR fund code amounts ranged from 0 to 100 percent. Frigate CMP NM fund code difference from BOR fund code amounts ranged from zero to 1,756 percent. With an overall average of 37 percent PACTFLT cruisers had an average NM fund code difference rate of 30 percent and LANTFLT cruisers had an average NM fund code difference rate of 47 percent. PACFLT frigates had an average

NM fund code difference rate of 165 percent or 21 percent excluding the 1,756 percent difference. LANTFLT frigates had an average NM fund code difference rate of 27 percent.

Frigate CMP NM fund code data entered were closer in accuracy to BOR fund code submissions than cruisers. This similarity is in line with FFG NM fund code use being 15 percent higher than CGs. Along these lines, similar reasons may exist for the disparity in data information between the BOR submission and CMP input. The CMP fund code fields do not directly match the BOR fields and CMP fund code data fields do not indicate which BCC matches up with which CMP fund code.

B. RECOMMENDATIONS

1. Timeliness of SX BOR Submissions

a. Recommendation 1A: Combine Monthly SX and SR/SO BORs

To help ensure increased timeliness of SX BOR submissions, combining monthly SX and SR/SO BORs is recommended. Merging the BORs allows both Administration and Supply Departments to examine each other's documents for possible errors and also assist one another in staying within financial reporting monthly timeliness requirements. Appendix B is a sample combined SR/SO, and SX BOR that merges all BORs into one document. The document contains all of recommended additional input fields and columns presented and tested during the Beta Test.

b. Recommendation 1B: Auto-generated Reminder E-mails from CMP for end of Month

To ensure timeliness of SX BOR submissions further, auto-generated reminder e-mails from CMP should be sent to each unit prior to the end of month submission.

2. Timeliness of CMP Submissions

a. Recommendation 2A: Modify Format and Distribution of TADTAR Financial Guidance and Advisory

To ensure increased timeliness of CMP submissions, modifying format and distribution of TADTAR Guidance—Financial Advisory is recommended. Modifying the format of the financial advisory messages is paramount, as is the delivery method for the end-user to know the CMP timeline submission requirements. Appendix A is the *FY09 TADTAR GUIDANCE—FINANCIAL ADVISORY FY09-F*, modified for easier readability and also contains hyperlinks for document navigation. For accountability and distribution certainty, this guidance should continue to be sent via naval message (in appropriate naval message format) but should also be sent via alternate means, such as via e-mail as an attachment, in a clearer format. This would facilitate distribution on the ship and also enable electronic storage.

b. Recommendation 2B: Auto-generated Reminder E-mails from CMP for end of Week and end of Month

To ensure timeliness of CMP submissions further, auto-generated reminder e-mails should be sent to each unit prior to the end of weekly and monthly submission.

3. Year-to-Date CMP Grant and Balance Accuracy

a. Recommendation 3A: Modify Input Fields and Columns of the SX BOR

To ensure increased CMP grant and balance accuracy, modifying input fields and columns of the SX BOR is recommended. Simple changes in SX BOR format would facilitate presentation, submission, recipient readability, and more accurate financial reporting. Appendix B is a sample recommended consolidated SR, SO, and SX BOR, which contains an executive summary that lists FY to date grants, prior month FY

to date grants, current month grant changes, FY to date gross obligations, unobligated balance, and an actual percent that illustrates how much of the grant has been exhausted overall. This BOR also lists all fund codes and BCCs, which are not regularly inputted in full on traditional BORs. Additionally, unlike the previous SX BORs, this sample version is designed to be more easily read and does not require training on how to compute final numbers for the month.

b. Recommendation 3B: Use of a Pre-formatted Template in Excel for SX BOR

To further ensure increased CMP grant and balance accuracy, it is also recommended that a pre-formatted template in Excel for automatic computation of SX BOR be provided to all units. A pre-formatted and ready-made template for the BOR should facilitate a more accurate report. Using traditional BORs, errors in formatting or computation are carried forward and are in some cases magnified as the FY progresses, or as leadership turns over. Appendix C is a sample recommended Excel document to be used by the Admin Department during the generation of monthly SX BORs. Using this template, FY to date summing, obligation percentage calculation, and balance of funds will be completed automatically while maintaining consistency of format. This template is likely to reduce input error and reduce man-hours otherwise needed to generate the traditional BOR while overall producing a clean product.

4. CMP NQ and NM Fund Code Use and Accuracy

a. Recommendation 4A: Modify TADTAR CMP Weekly Ships Balance Report Input Fields

To ensure increased NQ and NM fund code use and accuracy, modifying TADTAR CMP Weekly Ships Balance Report input fields is recommended. Appendix D is a sample modified TADTAR CMP Weekly Ships Balance Report input report generated through Excel. Although it is designed to be permanently embedded into the CMP website portal, the Excel document can also be used to transmit weekly reports via

e-mail attachment when connectivity of the units, while out to sea, may restrict internet portal base input sites. The modified weekly report contains input fields that match fund codes and also match fields from the SX BOR recommendations above and in Appendix B. The additional fields in the modified weekly report include separation of NEC and non-NEC schools, BCCs that match directly to the BOR and are grouped according to their fund code, and a posted TADTAR SFOEDL FY to date field. The document also contains a detailed notes section explaining which fields make up the various FC and BCCs.

In conclusion, this thesis has analyzed and evaluated SX financial reporting differences of the BOR and CMP for LANTFLT and PACFLT cruisers and frigates. Elements of financial reporting that were reviewed were timeliness of BOR and CMP submission, year-to-date grant accuracy, CMP balance accuracy, and NQ and NM fund code use and accuracy. A Beta Test was run on six ships for two months, which tested the recommended alternatives to financial reporting and evaluated the effectiveness of these changes. These recommended alternatives, if introduced to the fleet, should have promising results.

APPENDIX A. FY09 TADTAR GUIDANCE—FINANCIAL ADVISORY FY09-F[27]

FY09 TADTAR Guidance—Financial Advisory FY09-F

(This document is the FY09 TADTAR Guidance, modified w/ corrected POCs and slight changes to BOR reporting for test period. All else remains the same.) R 250837Z NOV 08 ZYB PSN 064704H21

This document provides FY09 TADTAR financial policy and procedures for ALNAVSURFOR. It should be read and retained by the Executive Officer, Admin Officer and all personnel involved in TADTAR management. Any assistance/questions regarding financial issues are to be referred to your respective POCS at PAC or LANT.

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[27] Appendix A is a modified version of the *FY09 TADTAR Guidance—Financial Advisory FY09-F* used during the Beta Test.

3. FY09 FUNDS DISTRIBUTION

A. Annual grants have been distributed to individual ship/unit based on current initial funding and as approved by CLASSRON (CR) commanders.

B. Refer to REF A for all FY09 contingency operation costs.

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4. FINANCIAL MESSAGES: IAW REF B, all ships must send all financial messages (augments/advances/recoupments) to CLASSRONS (CRS), info ISIC. C&S units will continue to submit financial messages to the TYCOM. Submit Budget OPTAR reports via priority message to COMNAVSURFOR and CLASSRONS.

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5. AUGMENT REQUESTS

A. All units are encouraged to prioritize and fund top priorities within existing resources.

B. For C&S units: where additional funds are required and all other alternatives have been exhausted, submit augment requests via naval message to CNSF N00F, format as prescribed in PARA 5C below.

Justification should discuss:

(1) Why course/travel is necessary,
(2) Who is directing the requirement, if applicable (fleet commander, etc.),
(3) Why it was not originally planned for, and
(4) Impact if not funded (how it will affect mission readiness).

C. Submit TADTAR requests in FOL format:

ROUTINE
R XXXXXXZXXX09
FM USS XXXXX
TO CLASSRON (FOR SHIPS) OR TYCOM N00F (FOR C&S UNITS) INFO COMNAVSURFOR SAN DIEGO CA/N00F/N7/ COMNAVSURFLANT NORFOLK VA/N00F/N7/
MSGID/GENADMIN/COMNAVSURFOR SAN DIEGO CA/ UNCLAS/N01320/
MSGID/GENADMIN/-/XXX/

SUBJ/USS SHIPNAME - FY 09 TADTAR AUGMENT REQUEST/
REF/A/GENADMIN/COMNAVSURFOR/(DTG OF THIS MSG)/
AMPN/REF A IS TADTAR FINANCIAL GUIDANCE - FINANCIAL ADVISORY FY09-F./ POC/XXXX/LCDR, XO/USS XXXXX/LOC:XXXX/ E-MAIL:XO(AT)XXXXX.NAVY.MIL/
RMKS/PER REF A, THE FOLLOWING TADTAR AUGMENTATION REQUEST IS SUBMITTED:
A. CURRENT TADTAR BALANCE: $(XXXX)
B. TOTAL TADTAR APF: $XXXX
C. AMOUNT OF AUGMENTATION REQUESTED: $XXXX
MSGID/GENADMIN/COMNAVSURFOR SAN DIEGO CA/1693//
D. JUSTIFICATION. PROVIDE INFO AS DISCUSSED IN PARA 5B ABOVE. THE FOLLOWING REQUIREMENTS NOT ANTICIPATED IN TADTAR PLANNING BUDGET:
(1) XXXX
(2) XXXX
(3) XXXX
(4) XXXX
E. SPECIFICS:

REQUIREMENT	# OF DAYS	# OF OFF/ENL	CLASS DATES	PER DIEM	TVL COST	MISC COST	TOTAL AMOUNT
LOCATION: XXX	XXX	XX/XX	XX-XX	XXX	XXX	XXX	XXX

COURSE #:XXX
COURSE TITLE:XXX
NEC PRODUCING (NE) OR TRAINING/NON-NEC (ST):XXX IF (NE), REASON FOR REQUEST:XXX
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6. INITIAL FUNDING OF ORDERS: All TAD orders will be fully funded at the time issued. If funds are not available to cover TAD requirements, submit an augment request IAW PARA 5.
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7. OVER OBLIGATION OF FUNDS: Commanding Officers are responsible for ensuring their commands do not over obligate their TADTAR allocations. Over obligation of TADTAR allocations puts an unacceptable risk on CNSF's ability to maintain fiscal solvency. Therefore, units with emergent requirements are expected to submit an augment request for additional funding before current funding controls are exhausted. Except in emergency leave/hospitalization situation (PARA 8), CNSF units are not authorized to over obligate their TADTAR allocation.
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8. EMERGENCY LEAVE/HOSPITALIZATION: Travel costs associated with emergency leave and hospitalization are no longer Automatically Taken Up (ATU) as an augment. Ships/units must first utilize current cash balance to fund these travels. If TADTAR cash balance is insufficient, an advance-funding request must be submitted to the CR within 24 hours of incurring expense. If future quarters funds have been exhausted, the CR will realign funding within the CR. Under no circumstances will travel for bona fide emergency leave or hospitalization be delayed.
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9. QUARTERLY GRANTS: If out of balance at the end of the quarter, ships will not receive the following quarters TADTAR grant until records are brought back into balance.
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10. INDIVIDUAL AUGMENTEE (IA)- FOR PAC SHIPS ONLY:

A. JTF 515/Philippine (PI) OPS: Units/ships tasked to provide individual augmentees to support JTF-515 and Philippine operations not funded by BUPERS are to issue TADTAR orders from the unit's/ship's TADTAR funds. Per ref a, PARA 6.h, IA for JTF-515 and PI operations is a qualifying GWOT expense. As such, ensure monthly contingency report is submitted for IA support for these operations. Ships should communicate their IA costs to their CLASSRON for inclusion in the CLASSRON monthly contingency report to TYCOM. TYCOM will consolidate all costs and submit to CPF for supplemental reimbursement. If TYCOM receives supplemental reimbursement, funding will be passed down to the CLASSRON or unit as reimbursement for these expenses.

B. Joint Exercise Program (JEP) Funds: PAC only ships, refer to REF C for guidance related to individual augmentees to support Joint Chief Staff (JCS) sponsored exercise requirements tasked by CNSF PAC N1.
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11. NEC TRAINING REQUIREMENTS FOR QTR2 - QTR4: For NEC training requirements beyond the first quarter, augment request must be submitted to CLASSRON (ships)/TYCOM (CMDs and staffs).
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12. VBSS BREACHER OR TEAM TRAINER SCHOOLS REQUIREMENT. Request for augment ISO VBSS training must be submitted by the ships/units to their CLASSRON/TYCOM in the same format prescribed in PARA 5D above. CLASSRONS will need to track travel costs related to VBSS training and submit monthly contingency report IAW REF A.
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13. CONFERENCES/FLEET EXERCISES: Travel conferences should be limited to mission essential. Limit number of attendees to a minimum. Seek funding from tasking organization.
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14. GOVERNMENT QUARTERS AND MESSING FACILITIES should be used to the maximum extent possible when sending personnel TAD/TDY. It is the command's responsibility to ensure that billeting reservations are requested and confirmed prior to travel. If BEQ/BOQ is not available, recommend use of shipboard berthing whenever feasible. Solicit ISIC assistance when making arrangements for shipboard berthing as needed.
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15. CONTINUOUS MONITORING PROGRAM (CMP): Posting of TADTAR obligation into the CMP web-based portal must be followed IAW the guidance provided REF D PARA 12.
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16. OBLIGATION REPORTING:

A. WINATOS units: Submit TADTAR transmittal (TL) report to STARS-FL via WINSALTS on the 8th, 16th, 24th and last working day of the month. If these dates fall on a weekend or holiday, TLS will be submitted on the last work day before the weekend or holiday. Do not create dummy TAD orders in order to generate a TL. If there are no transactions to report, notify your respective PAC or LANT accounting technician via e-mail by the TL due date. If delayed, notify your respective accounting technician at CNSF via e-mail providing reason for delay and anticipated submission date. The Executive Officer and Admin Officer will receive an automatic notification of non-receipt via e-mail from the Continuous Monitoring Program (CMP) if TL is not received by the due date.

B. Timely submission of WINATOS Transmittal Report is critical. Late obligations result in problem disbursements, rejected obligations, DFAS inability to pay transportation invoices and disparity between STARS-FL and WINATOS obligation figures.

C. Defense Travel System (DTS) units: TL submission is not required for DTS activities. DTS automatically sends obligation/obligation adjustments to STARS-FL as soon as travel orders/claims are approved by the Approving Official. Activities that have had DTS implemented are no longer authorized to use WINATOS.

D. If an estimated obligation amount will be submitted (i.e., when unable to obtain actual airfare amount), ensure amount is as realistic as possible to avoid excessive charges on the Summary Filled Order/Expenditure Difference Listing (SFOEDL). Ensure up to date per diem rate table is loaded in WINATOS for accuracy of per diem obligations.

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17. BUDGET OPTAR REPORT (BOR) SUBMISSION:

A. WINATOS units will submit monthly BORS via priority message (separate from the OPTAR BOR message) to their respective CLASSRON (CR) and COMNAVSURFOR SAN DIEGO CA, CODE N00F FOR PAC UNITS or COMNAVSURFLANT NORFOLK VA CODE N413 and N00FL for LANT units. The BOR must be received by the CLASSRON and TYCOM on the last work day of the month. If delayed, notify your respective CR, accounting technician and budget analyst via e-mail, phone, or naval message providing reason for delay and anticipated submission date. The Executive Officer and Admin Officer of units will receive an automatic e-mail notification generated from the Continuous Monitoring Program if BOR is not received by the due date.

B. DTS units are not required to submit BOR for TADTAR.

C. Ensure total of all TLs match the amount in column 22 of the bor. Column 23 should match with the FYTD amount of the SFOEDL being reported.

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18. SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LISTING (SFOEDL): The travel SFOEDL contains all travel records in which there is a difference (debit or credit) between obligation and expenditure that posted to STARS-FL. It is distributed to each unit via WINSALTS, along with the OPTAR SFOEDL, on the 4th of each month. TAD coordinators are to get their TADTAR SFOEDL from the storekeepers as it is distributed along with the OPTAR SFOEDL. If the SFOELD is not received by the 10th of the month, contact your respective CNSF accounting tech.

A. WINATOS units will process and post the entire SFOEDL differences in WINATOS upon receipt. All differences on the SFOEDL will be reviewed and invalid charges challenged. Submit challenges to your respective CNSF accounting technician by the 25th of the month the SFOEDL was received. Negative challenge reports are required. Your accounting technician will review your challenges and provide credit on the subsequent SFOEDL as appropriate. Invalid charges that are not challenged/reversed result in waste of funds.

B. DTS units will review the SFOEDL and submit challenges for erroneous charges to their respective accounting technician at CNSF via e-mail. Negative challenge reports are required.

C. SFOEDL charges can be significantly reduced by ensuring timely submission of obligations (TLs) and accurately estimating travel costs at the time of issuing orders.

D. All SFOEDL charges will be funded from existing TADTAR balances. If current balance is insufficient to cover SFOEDL charges, an advance-funding request MSG must be submitted to the CR within 24 hours. CMDS and staffs will submit an advance funding request MSG to TYCOM.

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19. UNFILLED ORDER LISTING (UOL): The UOL contains travel records that have outstanding obligations remaining in STARS-FL. Majority of UOL records are for travel orders in which the settlements have not been processed or processed but have not been posted in WINATOS.

The UOL is distributed monthly along with the SFOEDL. Each record on the UOL will be thoroughly reviewed and appropriate action taken to settle the claim, post the settlement amount in WINATOS or cancel the travel order if the travel was canceled. For travel order in which the claim has been settled, annotate the UOL with date the claim was settled, corresponding voucher number and amount. Return the annotated UOL to your respective CNSF accounting technician via e-mail or fax NLT the last day of the end of the month when the UOL was received.

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20. OUTSTANDING OBLIGATION VALIDATION REVIEW: CNSF will routinely validate outstanding obligations in the accounting system (STARS-FL), particularly those for travel orders that have been completed 30 days or more, with the units. Obligation reconciliation requests forwarded to the units for action will be thoroughly validated and returned to the CNSF POC in a timely manner. CNSF's goal is to recoup excess/unneeded obligations while the fiscal year is current so funds can be re-used to fund other travel requirements.

Excess/invalid obligations are normally caused by the following:

A. Cancelled Travel: ensure that cancellation transactions are processed in WINATOS in timely manner and that corresponding obligation adjustments (x08 documents) are included on the subsequent TL report.

B. Unprocessed or Unposted settlements: ensure that claims are processed and that completed settlements are posted in WINATOS to update the per diem and transportation costs. This will allow MSGID/GENADMIN/COMNAVSURFOR SAN DIEGO CA/1693// WINATOS to automatically generate an obligation adjustment (downward) when the estimate is greater than the actual cost. This adjustment will be included on the subsequent TL report.

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21. TRAVEL CLAIMS SETTLEMENT: The following actions will be taken to ensure timely settlement of claims:

A. Initiate internal control procedures to ensure all travelers submit travel claims within five days of completion of travel. The TAD coordinator is to review all unsettled claims at least weekly and ensure immediate action is taken to resolve delinquent settlements.

B. Ensure processes are in place to obtain copies of completed travel claims from PSA as soon as liquidated to close out the travel process. Every effort should be made to obtain completed travel claims for members who had detached from the command, retired or separated from the service.

C. Continue to review FY08 records and liquidate all unsettled travel orders.

D. Conduct sampling of travel vouchers to ensure validity and propriety of claims.

E. Copies of travel orders, paid claims/vouchers and receipts must be retained for six years.

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22. OUTSTANDING TRAVEL ADVANCE (OTA): CNSF'S uncollected travel advances continue to be high. Uncollected travel advances unnecessarily tie up funds and result in waste of funds. Units are to ensure adherence to guidance and procedures provided in REF E for PAC units and ref f for LANT units.

For questions/assistance on OTA, contact the FOL POCS:

(1) PAC: MR. MARIO DIMALANTA, (XXX) XXX-XXXX, DSN: XXX-XXXX,

(2) LANT: MR. ROLANDO STO. DOMINGO, (XXX) XXX-XXXX, DSN: XXX-XXXX

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23. OTA MANAGER (OTAM). To help reduce OTAS across SURFOR, follow guidance provided in REFS E and F.

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24. CANCELLED ORDERS/UNUSED AIRLINE TICKETS: Avoid waste of your TADTAR funds by ensuring refunds for unused tickets are received. Any ticket purchased for official travel that was not used or partially used must be canceled and processed for refund. If a paper ticket was issued, it must be turned in to the servicing SATO/CTO in order to receive credit. An electronic ticket is not automatically refunded if unused. The traveler/traveler's approving official must ensure that SATO/CTO is

notified of the cancellation in order to receive a refund. Obtain cancellation confirmation from SATO/CTO. Ensure to cancel the order in WINATOS under obligations/management.
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25. PREMIUM CLASS TRAVEL: It is GOVT policy that coach (economy) class travel accommodations be used for all transportation modes for all official GOVT travel. Premium class (first class or business class) travel is the exception and will only be authorized for those situations set forth in the JFTR/JTR when approved by the appropriate premium class approval authority. For CNSF units, the premium class approval authority is Commander, Fleet Forces Command. If an airline has only two classes of service, the higher class of service, regardless of term used, is first class, and therefore, must be approved by the appropriate approval authority.
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26. OTHER TADTAR PROCEDURES:

A. System Backup: The importance of performing daily backup of WINATOS system cannot be over emphasized. Verify backup to ensure it is good so it can be used in case your WINATOS crashes. Retain backup disks for two weeks.

B. Tango Number Assignment: Tango numbers are unique to each WINATOS unit. Ensure Tango series assigned in FY08 are loaded into WINATOS for FY 09. Tango series "NC" (No Cost) will not be used for TAD order with associated costs to avoid accounting problems. For DTS units, Tango numbers are automatically assigned by DTS.

C. Reimbursable Travel Orders: Upon receipt of reimbursable funds from CNSF, ensure the line of accounting and Tango range (two character reimbursable control code) provided on the reimbursable funding document are properly set up in your travel system. This will facilitate accurate reporting of obligations and tracking of funds. Do not accept reimbursable documents (NAVCOMPT 2275) from another activity. A NAVCOMPT 2275 can only be accepted at the TYCOM level. After all claims are settled and there are excess funds, notify your CNSF accounting tech so funds can be returned to the grantor.

D. Direct Cite (incoming): Your unit can accept Direct Cite (not reimbursable) funds issued by another activity. WINATOS units will prepare a 'non-activity' TAD orders. Ensure TAD orders cite the line of accounting and Tango number provided on the funding activity's Direct Fund cite document. For DTS units, if Direct Cite is received from a DTS activity, establish a line of accounting and budget in DTS to be assigned to the pertinent traveler's TAD orders.

E. Direct Cite (outgoing): WINATOS units providing funds to another activity will issue a "Direct Cite" document generated in WINATOS. As 'Direct Cite' documents cannot be generated in DTS, DTS units will issue 'Direct Cite' via letter or memo. DTS units must manually track costs for outgoing 'Direct Cite' documents. To ensure auth amt is not exceeded, reduce the budget amount posted in DTS by the amount of the direct fund cite document that was issued.

F. POC'S: Ensure all TADTAR MSGS include a TADTAR POC with e-mail address and phone number to foster better communication between CNSF and activity.

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27. ATOSPLUS/WINATOS TECHNICAL PROBLEMS SHALL BE PROMPTLY REPORTED TO THE FOLLOWING POCS:

(A) PAC: SPAWARSYSCEN DET SAN DIEGO, TEL: (XXX) XXX-XXXX, DSN: XXX-XXXX

(B) LANT: SPAWARSYCEN NORFOLK, TEL: (XXX) XXX-XXXX, DSN: XXX-XXXX

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28. FOR QUESTIONS/ASSISTANCE IN PROCESSING TLS, BORS, SFOEDLS, UOLS AND OTHER PROCEDURAL ISSUES CONTACT:

(A) PAC AT (XXX) XXX-XXXX OR DSN: XXX-XXXX,

(B) LANT AT (XXX) XXX-XXXX OR DSN: XXX-XXXX

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29. MISCELLANEOUS:

A. Utilize local training resources where available.

B. To ensure proper accounting and maintenance of TADTAR, Executive Officers are encouraged to implement proper turnover of TADTAR process from departing TADTAR managers/coordinators to newly assigned staff.

C. Timely submission of BORS and TLS must be observed at all times. TYCOM conducts a monthly reconciliation of units' reported obligations against STARS-FL obligations. CLASSRONS/units will be contacted whenever an obligation disparity is noted between your travel order systems and STARS FL. Every effort must be made to promptly correct and resolve obligation discrepancies.

D. Distribution of additional funds, approval and release of augments/realignments may be delayed by the CLASSRON/TYCOM if ships/units are delinquent in BOR/TL submission and if obligation discrepancies are not being resolved or worked with the CNSF accounting technician.

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30. SURFOR BUDGET ANALYST POC:

PAC POCS:

N00F1A:
SENIOR OP FORCES/EXP LIM BUDGET ANALYST
DSN: XXX-XXXX; COMM (XXX) XXX-XXXX

N00F1B:
SENIOR SHIP OPS BUDGET ANALYST
DSN XXX-XXXX; COMM (XXX) XXX-XXXX

N00F1B1:
LSDRON BUDGET ANALYST
DSN XXX-XXXX; COMM (XXX) XXX-XXXX

N00F1B3:
FFGRON BUDGET ANALYST
DSN XXX-XXXX; COMM (XXX) XXX-XXXX

N00F1B4:
CGRON BUDGET ANALYST
DSN XXX-XXXX; COMM (XXX) XXX-XXXX

N00F1B5:
COMMAND & STAFF BUDGET ANALYST
DSN XXX-XXXX; COMM (XXX) XXX-XXXX

N00F1A2:
OP FORCES ANALYST/LCAC/LCU/MPF
DSN XXX-XXXX; COMM (XXX) XXX-XXXX

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LANT POCS:

N00F2L1F:
COMMANDS AND STAFF ANALYST
DSN XXX-XXXX; COMM (XXX) XXX-XXXX

N00F2L1A:
AMPHIBIOUS SHIP ANALYST (LCC/LHD/LHA/LPD4)
DSN XXX-XXXX; COMM (XXX) XXX-XXXX

N00F2L1D:
PC ANALYST
DSN XXX-XXXX; COMM (XXX) XXX-XXXX

N00F2L1E:
DDG ANALYST
DSN XXX-XXXX; COMM (XXX) XXX-XXXX

N00F2L1H:
MCM ANALYST/SPECIAL COMBAT SUPPORT FORCES
DSN XXX-XXXX; COMM (XXX) XXX-XXXX

N00F2L1C:
DDG ANALYST
DSN XXX-XXXX; COMM (XXX) XXX-XXXX
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REFERENCES

(This document is the FY09 TADTAR Guidance, modified with corrected POCs and slight changes to BOR reporting. All else remains the same.)

R 250837Z NOV 08 ZYB PSN 064704H21

REF/A/MSGID:GENADMIN/COMNAVSURFOR/300027ZSEP08//

REF/B/MSGID:GENADMIN/COMNAVSURFOR/281516SSEP2007//

REF/C/MSGID:GENADMIN/COMNAVSURFOR/280027ZOCT2008/NOTAL//

REF/D/MSGID:GENADMIN/COMNAVSURFOR/210027ZOCT2008//

REF/E/MSGID:GENADMIN/COMNAVSURFOR/092037ZMAR2007/NOTAL//

REF/F/MSGID:GENADMIN/COMNAVSURFOR/181737ZOCT2007/NOTAL//

REF A IS REPORTING FY08 CONTINGENCY OPERATIONS COSTS - SURFOR FINANCIAL ADVISORY FY09-C.

REF B IS CLASSRON FINANCIAL MANAGEMENT OF SHIPS OPTAR/TADTAR GUIDANCE - FORCE FINANCIAL ADVISORY FY08-A.

REF C IS FY09 JOINT EXERCISE PROGRAM GUIDANCE, FORCE FINANCIAL ADVISORY - CNSP FY09-01.

REF D IS FY09 OPTAR GUIDANCE - FORCE FINANCIAL ADVISORY FY09-D.

REFS E AND F PROVIDED GUIDANCE ON MANAGEMENT OF TRAVEL ADVANCE AND DIRECTED ALL SHIPS TO ESTABLISH AN OUTSTANDING TRAVEL ADVANCE MANAGER (OTAM).// Return to Table of Contents

APPENDIX B. CONSOLIDATED SR, SO, AND SX BOR

ATTENTION INVITED TO

PRIORITY

P 301525Z NOV 08 PSN 089516H29

FM USS NEVERSAIL

TO COMCGRON SAN DIEGO CA

INFO COMCARSTRKGRU SEVEN
COMNAVSURFOR SAN DIEGO CA
USS NEVERSAIL

BT
UNCLAS//N07132//

MSGID/GENADMIN/NEVERSAIL//

SUBJ/USS NEVERSAIL COMBINED NOV 08 SR, SO, AND SX BUDGET OPTAR REPORT /(NAVCOMPT REPORT SYMBOL 7303-15)//
POC/SMITH/LT/NEVERSAIL/LOC: INPORT SAN DIEGO CA /E-MAIL:SMITH(AT)CGXX.NAVY.MIL/TEL:619-123-7456/

1. NOV/R12345/70BD/N60957/FY09
A. OBLIGATION DATA

(21)	(22)	(23)	(24)
N2	4208.97	0.00	4208.97
NB	110151.00	-999.00	109152.00
NC	33953.09	0.00	33953.09
NE	8257.49	0.00	8257.49
NR	216204.88	-4946.65	211258.23
NS	2000.00	0.00	2000.00
NU	75182.97	0.00	75182.97
TOTAL	449958.40	-5945.65	444012.75

B. TRANSMITTAL DATA

TRANSMITTAL NUMBER:	DATE	AMOUNT	TOTAL
005/8	08 NOV 08	$ 22,056.40	$ 243,834.11
006/8	16 NOV 08	$ -2,194.80	$ 241,639.31
007/8	21 NOV 08	$ 77,023.43	$ 318,662.74
008/8	30 NOV 08	$ 131,295.66	$ 449,958.40

C. GRANT FYTD: 617,200.00 TOTAL (460,400 EMRM; 156,800 OTHER)
D. LAST SFOEDL/UOL PROCESSED: SFO: SEP 2008 UOL: SEP 2008

2. TYCOM INFO

A. EXECUTIVE SUMMARY:	EMRM	OTHER	TOTAL
PRIOR MTH FYTD GRANT	460,400.00	156,800.00	617,200.00
CURRENT MTH GRANT CHGS	0.00	0.00	0.00
CURRENT FYTD GRANT	460,400.00	156,800.00	617,200.00
FYTD GROSS OBLIGATIONS	326,355.88	123,602.52	449,958.40

```
UNOBLIGATED BALANCE        134,044.12     33,197.48    167,241.60
PERCENT OBLIGATED              70 PCT         78 PCT        72 PCT
B. CENTRAL LINE OF ACCOUNTING SUMMARY:
PORT: NTR                  DATES          MONTH OBS     FYTD OBS
CHARTER AND HIRE (NK):     NTR            $0.00         $0.00
WATER TAXI (NK):           NTR            $0.00         $0.00
FORCE PROTECTION (NL):     NTR            $0.00         $0.00
UTILITIES (NW):            NTR            $0.00         $0.00
TOTAL OBLIGATIONS:                                      $0.00
C. EFFECTIVENESS REPORT:
   NUMBER OF LINE ITEMS CARRIED:          12,019
   NET EFFECTIVENESS:                        97%
   GROSS EFFECTIVENESS:                      71%
   NR OF R/P L/I DEFERRED:                  135
   DOL VAL OF R/P L/I DEFERRED:      $316,352.78
D. CURRENT ASI/RAD DOWNLOAD BEING PROCESSED: 633
E. COSAL TYPE:        NUMBER OF LINE ITEMS      DOLLAR VALUE OF
                       ON ROREV (RPT029)         ROREV (RPT029)
   HM&E                         135                $316,352.78
   MAM                            1                    $373.17
F. INMARSAT EXPENSES: CURRENT MONTH: $0.00     FYTD: $0.00
G. DATE OF FEDLOG CURRENTLY BEING USED: NOV 2008
H. CUMMULATIVE PENDING CREDITS:
                          FY09         FY08        FY07
   CARCASS                0.00         0.00        0.00
   AVIATION               0.00         0.00        0.00
   SFOEDL                 0.00         0.00        0.00
   MOV                    0.00         0.00        0.00
I. ACSA TRANSACTIONS                  AMOUNT
                    PURCHASE:         NONE
                    SALE:             NONE
                    EXCHANGE:         NONE

3. NOV/R12345/70BD/N60957/FY09
A. OBLIGATION DATA
(21)          (22)              (23)              (24)
N2          159689.56          10210.16          169899.72
N3            4710.00           1878.00            6588.00
N7          111150.37          18904.02          130054.39
N9            2474.96            125.90            2600.86
NB         2149985.00         147303.00         2297288.00
NC          649826.78          38969.02          688795.80
ND           27768.13           3143.93           30912.06
NE          132743.08          -3540.64          129202.44
NL           26312.73              1.17           26313.90
NR         2004639.13         195069.86         2199708.99
NS           20340.00           6707.36           27047.36
NU          116672.76           2953.29          119626.05
TOTAL      5406312.50         421716.07         5828037.57
B. TRANSMITTAL DATA:
   TL NR: 052/2007         -27611.31
          TOTAL AMT:       -27611.31
C. GRANT FYTD      5883500.00 TOT      4561000.00 MNT/REP
1322500.00 OTHER
```

D. SFOEDL PROCESSED: SEP 2007   UOL PROCESSED: SEP 2007//
***** (Cut and paste below from Excel worksheet)*****
4. TADTAR SUMMARY FOR NOV/R12345/70BD/N60957/FY09
POC/TAYLOR/PN1/NEVERSAIL/E-MAIL:TAYLOR(AT)CGXX.NAVY.MIL/
TEL:619-123-4567/
A. OBLIGATION DATA:

(21)	(22)	(23)	(24)
NM	6,785.00	582.40	7,367.40
NN	0.00	0.00	0.00
NQ	1,085.20	0.00	1,085.20
TOTAL:	7,870.20	582.40	8,452.60

B. TRANSMITTAL DATA:

TL NO	006/2008	0.00
	007/2008	1,430.00
	008/2008	-65.00
	009/2008	908.20
	TOTAL AMT	2,273.20

C. EXECUTIVE SUMMARY:

GRANTS FYTD:	12,500.00
PRIOR MONTH FYTD GRANT:	10,000.00
CURRENT MONTH GRANT CHGS:	2,500.00
FYTD GROSS OBLIGATIONS:	8,452.60
UNOBLIGATED BALANCE:	4,047.40
PERCENT OBLIGATED:	68%

D. BUDGET CATEGORY CODE (BCC) OBLIGATION SUMMARY:

BCC	CURRENT MONTH AMT	FYTD AMT
CA	0.00	0.00
FE	0.00	0.00
JC	0.00	0.00
MT	0.00	0.00
NE	0.00	0.00
ST	4,661.00	7,229.00
CF	125.00	125.00
EL	961.00	1,008.20
HN	0.00	0.00
IN	0.00	0.00
LW	0.00	0.00
OT	0.00	0.00
SD	0.00	0.00
SP	0.00	0.00
SS	0.00	0.00
DR	0.00	0.00
TOTAL	5,747.00	8,362.20

E. SFOEDL PROCESSED: OCT 2008
F. LAST AUOL DOWNLOADED: NONE
G. WINATOS VERSION 045-01.00.01
H. PER DIEM TABLES: OCT 2008
I. TAD NOTES AND REMARKS: NONE//

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#0791
NNNN

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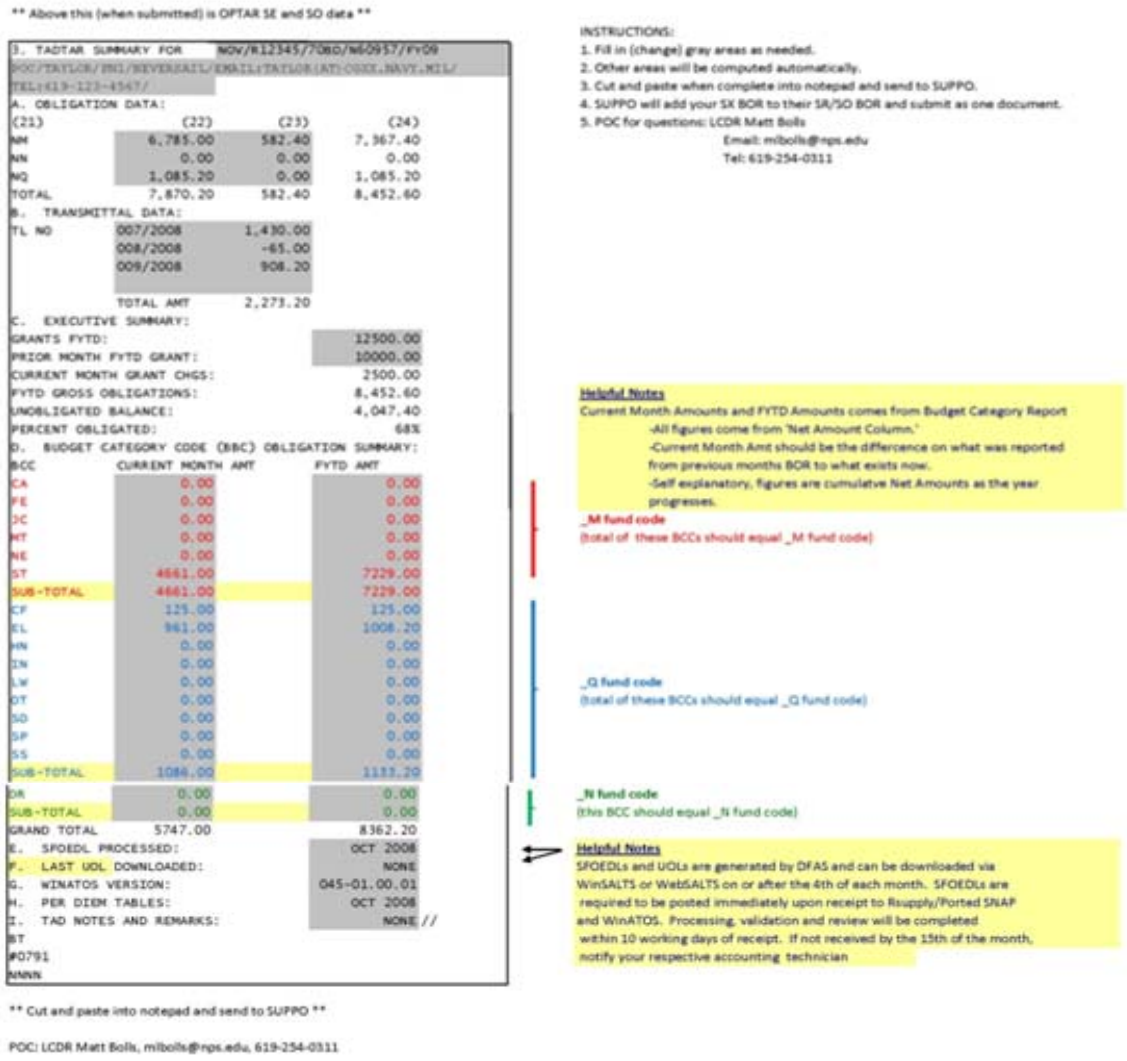
APPENDIX C. EXCEL SX BOR WORKSHEET



** Above this (when submitted) is OPTAR SE and SO data **

3. TADTAR SUMMARY FOR NOV/R12345/7080/M60957/FY09
POC/TAYLOR/PN1/BEVERSAIL/EMAIL:TAYLOR(AT)CODE.NAVY.MIL/
TEL:619-123-4567/

A. OBLIGATION DATA:

(21)	(22)	(23)	(24)
NM	6,785.00	582.40	7,367.40
NN	0.00	0.00	0.00
NQ	1,085.20	0.00	1,085.20
TOTAL	7,870.20	582.40	8,452.60

B. TRANSMITTAL DATA:

TL NO	007/2008	1,430.00
	008/2008	-65.00
	009/2008	908.20
	TOTAL AMT	2,273.20

C. EXECUTIVE SUMMARY:

GRANTS FYTD:	12500.00
PRIOR MONTH FYTD GRANT:	10000.00
CURRENT MONTH GRANT CHGS:	2500.00
FYTD GROSS OBLIGATIONS:	8,452.60
UNOBLIGATED BALANCE:	4,047.40
PERCENT OBLIGATED:	68%

D. BUDGET CATEGORY CODE (BBC) OBLIGATION SUMMARY:

BCC	CURRENT MONTH AMT	FYTD AMT
CA	0.00	0.00
FE	0.00	0.00
JC	0.00	0.00
MT	0.00	0.00
NE	0.00	0.00
ST	4661.00	7229.00
SUB-TOTAL	4661.00	7229.00
CF	125.00	125.00
EL	961.00	1008.20
HN	0.00	0.00
IN	0.00	0.00
LW	0.00	0.00
OT	0.00	0.00
SD	0.00	0.00
SP	0.00	0.00
SS	0.00	0.00
SUB-TOTAL	1086.00	1133.20
OR	0.00	0.00
SUB-TOTAL	0.00	0.00
GRAND TOTAL	5747.00	8362.20

E. SFOEDL PROCESSED:	OCT 2008
F. LAST UOL DOWNLOADED:	NONE
G. WINATOS VERSION:	045-01.00.01
H. PER DIEM TABLES:	OCT 2008
I. TAD NOTES AND REMARKS:	NONE //

BT
#0791
NNNN

** Cut and paste into notepad and send to SUPPO **

POC: LCDR Matt Bolls, mlbolls@nps.edu, 619-254-0311

INSTRUCTIONS:
1. Fill in (change) gray areas as needed.
2. Other areas will be computed automatically.
3. Cut and paste when complete into notepad and send to SUPPO.
4. SUPPO will add your SX BOR to their SR/SO BOR and submit as one document.
5. POC for questions: LCDR Matt Bolls
Email: mlbolls@nps.edu
Tel: 619-254-0311

Helpful Notes
Current Month Amounts and FYTD Amounts comes from Budget Category Report
-All figures come from 'Net Amount Column.'
-Current Month Amt should be the differcence on what was reported from previous months BOR to what exists now.
-Self explanatory, figures are cumulative Net Amounts as the year progresses.

_M fund code
(total of these BCCs should equal _M fund code)

_Q fund code
(total of these BCCs should equal _Q fund code)

_N fund code
(this BCC should equal _N fund code)

Helpful Notes
SFOEDLs and UOLs are generated by DFAS and can be downloaded via WinSALTS or WebSALTS on or after the 4th of each month. SFOEDLs are required to be posted immediately upon receipt to Rsupply/Ported SNAP and WinATOS. Processing, validation and review will be completed within 10 working days of receipt. If not received by the 15th of the month, notify your respective accounting technician

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APPENDIX D. CMP WEEKLY FINANCIAL DATA CALL

CMP WEEKLY FINANCIAL DATA CALL

Select Unit from Drop Down list on line below

USS BOONE Balances as of: _____

DC Code:	0
EMRM FYTD Grant:	$
EMRM Balance:	$
Reorder Review (**SIM**-HME):	$
Reorder Review (**NON-SIM**-HME):	$
DTO EMRM:	$
Unposted SFOEDL EMRM:	$
FYTD Bulk Funding for EMRM Purchase Card:	$
FYTD Charges/Obligations (incurred to date) against the EMRM Purchase Card:	$
Other FYTD Grant:(Total Includes AFT Grants)	$
Other Balance:(Total Includes AFT Cash Balance)	$
DTO Other:	$
Unposted SFOEDL Other:	$
Remaining Port Costs:	$
YTD Bulk Funding for OTHER Purchase Card:	$
YTD Charges/Obligations (incurred to date) against the OTHER Purchase Card:	$
YTD Bulk Funding for Continuing Services:	$
YTD Charges/Obligations (incurred to date) against Continuing Services:	$
AFT holders. Primarily L-Decks reporting embarked PHIBRON (_O) OTHER cash balance:	$
Unfunded Requirements:	n/a
TADTAR FYTD Grant: (Total Includes AFT Grants)	$
TADTAR Unobligated Balance: (Total Includes AFT Cash Balance)	$
Remaining Quarter's NEC Producing SCHOOLs requirements: (**_M** fund code; **NE** Budget Classification Code only)	$
Remaining Quarter's non-NEC producing SCHOOLs requirements (A School, Mobile Trng Team or Training): (**_ M** fund code; **CA**, **MT**, or **ST** Budget Classification Code)	$
Remaining Quarter's Conference, Meeting, Student Travel, & Legal Witness requirements: (**_Q** fund code; **CF**, **IN**, **LW**, **OT**, **SD**, **SP**, or **SS** Budget Classification Code)	$
Posted TADTAR SFOEDL FYTD: (WinATOS units only)	$ 0
FYTD Obligations for Emergency Leave (**_Q** fund code; **EL** Budget Classification Code only):	0
FYTD Obligations for Hospitalization (**_Q** fund code; **HN** Budget Classification Code only):	$
FYTD Obligations for Beach Det (**_Q** fund code):	$
FYTD Obligations for Exercises (**_M** fund code; **FE** or **JC** Budget Classification Code):	$
FYTD Obligations for NEC Producing SCHOOLs requirements: (**_M** fund code; **NE** Budget Classification Code only)	$

Help filling out the Ships Balances form

Deployment Code (DC) Reports # of months prior to a deployment **(D-X)** or **#** of months on deployment **(D+X)**. Use **FDNF** if homebase is OCONUS.

Reorder Review (HME) Run Trial Reorder Review for HME with Settings as Follows:
Type: All
Computation: Use RO to (Total O/H Qty + Stk Dues + Subs O/H Qty + Subs Due Qty)
Selections: Repairable, Non-Repairable, COSALs (HME and MAM)
Exclude: Leave Blank
Under COSAL Type HME section of JSI208 report, add $ Value for Total Requirements - NSA and Total Requirements - APA.
Enter Total $ Value in this box.

DTO EMRM Use Requirements Listing Screen and Add $ Value of "Maintenance" Items (Include Approved and Unapproved).
Or Use Requirements Listing Report and Add $ Value of items having a JSN (Include Approved and Unapproved).

UNPOSTED SFOEDL SFOEDLs come out the @ 4th of each month and is required to be posted immediately upon receipt. If not posted at time of this submission then fill in.

DTO Other Use Requirements Listing Screen and Add $ Value of "Consumable" items (Include Approved and Unapproved).
Or Use Requirements Listing Report and Add $ Value of items with NO JSN (Include Approved and Unapproved).

Remaining Port Costs Use ship's schedule to estimate OPTAR chargeable Port Costs for the remainder of the Quarter. Do NOT leave blank or put zero unless you know you are not going to hit any ports.

TADTAR YTD Grant Obtain from WINATOS Coordinator. This should reflect what is in CMP.

TADTAR Unobligated Balance Obtain from WINATOS Coordinator.

Remaining TAD RQMNTS Obtain from WINATOS Coordinator and TRAINO. This figure should come from Annual Training Plan (ATP) for the applicable quarter. *(Difference should be on what was reported from previous week to what exists now unless there are ATP changes. If there are changes the TRAINO must contact applicable CLASSRON for update)*

Posted TADTAR SFOEDL FYTD Coordinate with Supply. SFOEDLs are generated by DFAS and can be downloaded via WinSALTS or WebSALTS on or after the 4th of each month. *SFOEDLs are required to be posted immediately upon receipt to RSupply/Ported SNAP and WinATOS. (Not applicable for DTS units)*

FYTD Obligations All figures come from ***'Net Amount Column'*** for each Budget Classification Code as indicated in the Budget Category Report. Figures are cumulative Net Amounts as the year progresses.

Page 1 of 2

CMP WEEKLY FINANCIAL DATA CALL

FYTD Obligations for non-NEC producing SCHOOLs: (A School, Mobile Trng Team or Training): (_ **M** fund code; **CA**, **MT**, or **ST** Budget Classification Code)	$
FYTD Obligations for Conferences, Meetings, Student Travel, & Legal Witness: (_ **Q** fund code; **CF**, **IN**, **LW**, **OT**, **SD**, **SP**, or **SS** Budget Classification Code)	$
AFT Cash Balance. Ships reporting embarked ISIC TADTAR Cash Balance:	$

AFT Administrative Fund Target. Funds provided to a ship in order to obligate on behalf of an embarked staff. Usually only experienced by L-Decks for embarked PHIBRONS.

APPENDIX E. INSTRUCTIONS FOR TEST PLATFORM OF TADTAR REVISED FINANCIAL REPORTING

Instructions for Test Platform of TADTAR Revised Reporting
POC: LCDR Matt Bolls, Tel: (XXX) XXX-XXXX

1. Fill out and submit revised **Weekly CMP TADTAR Ships Balance Report** word document to LCDR Bolls via e-mail (copy Pete Torres).

Periodicity:
- Between Fri and Mon of each week (NLT Monday at 1200 PST)
- and on same day BOR is submitted at end of month

Notes:
- Pay attention, TADTAR entry fields have changed!
- If EOM is Thu, then you are still required to submit CMP Balance report for the week
- All other CMP reporting is still required (this only applies to TADTAR)
- Do not enter TADTAR data into CMP yourself…LCDR Bolls will do this from your Document

2. Submit revised **OPTAR_TADTAR Combined BOR** using **TADTAR Excel Worksheet for Submitting BOR** to your SUPPO.

Periodicity:
- Submit IAW normal timeline requirements (last working day of the month)
- Ensure to submit to your SUPPO early enough for them to review/edit as necessary

Notes:
- Pay attention, entry fields have changed!
- Your SUPPO will combine your TADTAR BOR with their regular BOR and submit as per normal requirements via naval message.
- Attempt to use and break out fund codes and BCCs. (list them all in BOR – even if you legitimately did not use them)

3. Read and refer to **TADTAR Guidance for FY09** fully.

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